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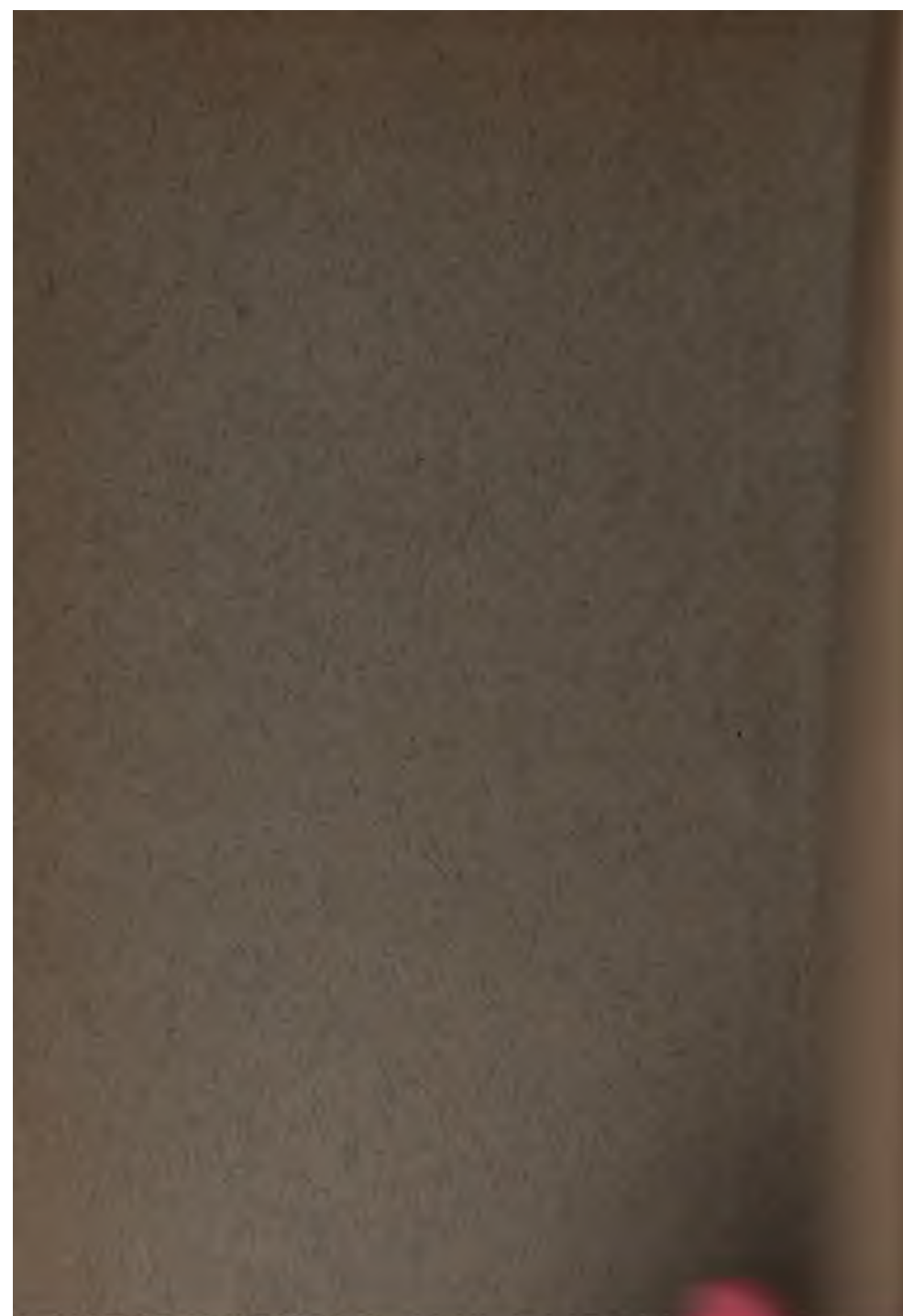
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11/15/1915
11/15/1915

Corporation of the City of New York.

ANNUAL REPORT

OF

THE COMPTROLLER,

EXHIBITING

The Revenues and Expenditures

OF THE

CITY GOVERNMENT,

INCLUDING

THE OPERATIONS OF THE SEVERAL TRUST AND SINKING FUNDS,

For the Year 1860.

DOCUMENT No. 16.

BOARD OF ALDERMEN,

August 5, 1861.

NEW YORK:

EDMUND JONES & CO., CORPORATION PRINTERS,

No. 16 JOHN STREET.

1861.

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Corporation of the City of New York,

IN COMMON COUNCIL, August 5TH, 1861.

THE ANNUAL REPORT OF THE COMPTROLLER,

Exhibiting the Revenues and Expenditures of the City Government, including the operations of the several Trust and Sinking Funds, for the year 1860, was received, laid on the table, and 3,000 copies thereof ordered to be printed, under the direction of the Comptroller.

D. T. VALENTINE,

Clerk of the Common Council.

LIST OF THE PRINCIPAL FINANCIAL OFFICERS AND CLERKS OF THE CORPORATION OF THE
CITY OF NEW YORK FOR 1861.

ROBERT T. HAWS, *Comptroller.*

WILLIAM E. WARREN, *Dep. Comptroller.*

COMPTROLLER'S OFFICE.

WILLIAM ALLEN, *Clerk to Comptroller,*
WAKEMAN H. DIKEMAN, *Stock Clerk,*
HENRY J. STORRS, *First General Clerk,*

H. P. BOSTWICK, *General Book-keeper,*
R. A. STORRS, *First Assist. Book-keeper,*
DANIEL P. SMITH, *Sec'd Assist. Book-keeper.*

BUREAU OF CITY REVENUE.

(DEPARTMENT OF FINANCE.)

GEORGE H. FRANKLIN, *Collector of City Revenue,*
WM. S. DAVISON, *Superintendent of Market Rents and Fees,*
WM. W. BURNHAM, *Clerk and Book-keeper.*

BUREAU OF COLLECTION OF TAXES.

(DEPARTMENT OF FINANCE.)

JAMES KELLY, *Receiver of Taxes,* | JOHN P. HONE, *Deputy Receiver,*
ALFRED VREDENBURGH, *First Clerk and Book-keeper.*

BUREAU OF ARREARS.

(DEPARTMENT OF FINANCE.)

JOSEPH C. PINCKNEY, *Clerk of Arrears,*
PHINEAS H. KINGSLAND, *First Assistant Clerk,*
JAMES W. DOMINICK, *Book-keeper.*

BUREAU OF DEPOSIT AND DISBURSEMENT.

(DEPARTMENT OF FINANCE.)

DANIEL DEVLIN, *Chamberlain,*
" " *Acting Paymaster,*
HENRY A. OVINGTON, *First Clerk,*
F. J. LEAVENWORTH, *Second Clerk and Book-keeper.*

THE AUDITING BUREAU.

(DEPARTMENT OF FINANCE.)

EDWARD V. PRICE, *Auditor of Accounts,* | DAVID GROESBECK, *First Assist. Auditor,*
WM. H. CROSS, *Book-keeper,* | WM. KELLOCK, *Second " "*

BUREAU OF COLLECTION OF WATER RENTS.

(CROTON AQUEDUCT DEPARTMENT.)

REVO C. HANCE, *Water Registrar,* | WM. FARDON, *Dep. Water Registrar.*

BUREAU OF COLLECTION OF ASSESSMENTS.

(STREET DEPARTMENT.)

JONATHAN TROTTER, *Collector of Assessments,*
DAVID KISSNER, *Deputy Collector of Assessments,*
GERSHON COHEN, " " "
WILSON SMALL, " " "
JNO. Y. SAVAGE, JR., " " "

REPORT.

CITY OF NEW YORK—DEPARTMENT OF FINANCE, COMPTROLLER'S OFFICE,

May 15, 1861.

Gentlemen of the Common Council:

In compliance with the requirements of law and in conformity to established usage, the Comptroller herewith submits to your Honorable Bodies, his Annual Report in relation to the finances of the Corporation for the year 1860.

OPERATIONS AND STATE OF THE TREASURY.

The amount of money in the hands of the Chamberlain, Dec. 31, 1859, as stated in the Comptroller's Annual Report for 1859, page 8, was..... \$4,271,466 65

The receipts into the Treasury from all sources during the year 1860, amounted to..... 22,442,602 90
\$26,714,069 55

The amount of warrants drawn on the treasury, prior to January 1, 1859, paid and returned to the Comptroller by the Chamberlain in 1860, was..... \$1,578 83

The amount of warrants drawn in 1859, paid and returned as above in 1860, was..... 82,505 89

The amounts of warrants of 1860, paid on the several accounts and funds and returned during said year, was..... 23,194,888 66 23,278,972 88

Balance remaining in the Treasury, December 31, 1860*..... \$3,435,096 67

* The whole amount of public money in the hands of the Chamberlain at the above date, as reported by him (see page 121), was..... \$3,496,910 05

Of this sum the following amounts belonged to the several accounts here specified, viz.:

Board of Education..... \$36,110 70
Interest on City Stocks..... 24,925 37
City Paymaster..... 777 31
61,813 38

Leaving a balance, as stated above, of..... \$3,435,096 67

SUMMARY OF RECEIPTS, showing the different sources of
and the amount received from each, as detailed in a subsequent
this report.

ON CITY ACCOUNT.

TAXES.—Amount collected in 1860, by the Receiver of

Taxes, and deposited in the County

Treasury (see page 23,).....\$8,326,836 59

Amount retained in County Treasury. 3,276,836 59

Amount transferred to the City Treas-

ury..... \$5,050,000 00

Amount collected and deposited in the

City Treasury by the Clerk of Ar-

rears, (see page 23)..... 631,547 09

\$5,681,547 09

GENERAL FUND:

Assessors' Fees: Amount transferred

from Street Improvement Fund to

this Fund, being the amount in-

cluded in assessments confirmed in

1858, 1859, and 1860, the transfer

being made to reimburse, to that

extent, the sums paid for salaries

of the Assessors and their clerk,

(see Comptroller's City Budget,

for 1861; Board of Aldermen,

Doc. 22, of 1860, p. 141).....

\$15,347 34

Commissions: Amount charged by

the Public Administrator, in be-

half of the Corporation on his

receipts and disbursements on ac-

count of Intestate Estates.....

1,907 25

Common Schools for City: Amount

received from the State Treasurer

for the distributive share of the

city and county of New York, of

the public school moneys, viz.:

Apportionment of proceeds of the

three-fourth mill tax \$154,331 27

Do. of the income of the

Common School Fund 53,659 08

207,990 35

Carried forward.....\$225,244 94 \$5,681,547 09

| | | |
|---|--------------|----------------|
| Brought forward..... | \$225,244 94 | \$5,681,547 09 |
| <i>Dividends on Bank Stock:</i> For amount of seven dividends on \$500 stock of the Manhattan Company, standing in the name of the Corporation—say from August 1, 1857, to August 1, 1860, inclusive..... | 170 00 | |
| “ <i>Hope:</i> ” Amount received in a letter with this signature, stating that it was for taxes justly due from the writer, though omitted to be assessed..... | 100 00 | |
| <i>Interest on Central Park Improvement Fund Stock of 1876:</i> Amount received from Ward & Co., for interest on \$20,000 of said stock, the certificate for which was antedated..... | 80 00 | |
| <i>Interest on Taxes:</i> Amount transferred from the County Treasury, being the Corporation’s proportion of the sum collected by the Receiver of Taxes... \$27,236 67 | | |
| Amount of collections by the Clerk of Arrears..... | 186,649 51 | |
| | | 213,886 18 |
| <i>Interest on Redemptions</i> of lands purchased by the Corporation at public sales for unpaid taxes and assessments, and subsequently redeemed by the owners or others. | 3,105 88 | |
| <i>License Fees:</i> Amount received for fees upon licenses granted by the Mayor for sundry purposes, viz.: Amount collected by the Clerk of the Common Council..... | \$2,017 75 | |
| Collected by First Marshal..... | \$17,057 25 | |
| <i>Less</i> refunded | 5 00 | 17,052 25 |
| | | 19,070 00 |
| Carried forward..... | \$461,657 00 | \$5,681,547 09 |

| | | |
|---|--------------|----------------|
| Brought forward..... | \$461,657 00 | \$5,681,547 09 |
| <i>Mechanics' Bank Stock</i> : Amount received for stock of the old Mechanics' Bank, standing in the name of the Corporation, say 20 shares, at \$18..... | \$360 | |
| Proportion of surplus divided on the reorganization of the Bank..... | 140 | |
| | | 500 00 |
| <i>Overpayments</i> : Amount refunded for excess in sundry payments made from various appropriations | | 62 45 |
| <i>Permits for connections with Sewers and Drains</i> : Amount received for such permits issued by the Croton Aqueduct Department... | | 24,391 00 |
| <i>Sales of old materials, ashes, rubbish, &c.</i> : By the Street Commissioner..... | \$632 46 | |
| By the City Inspector | 1,042 24 | |
| | | 1,674 70 |
| <i>Searching Fees</i> : Amount received by the Clerk of Arrears..... | | 54 90 |
| <i>Storage</i> : Amount received by the Street Commissioner on redemption of articles found encumbering the streets, and sent to the Corporation Yard..... | | 452 60 |
| <i>Suspense Account</i> : Amount returned by ex-Chamberlain Stout, being the aggregate of items remaining unpaid on various pay-rolls for labor performed prior to 1st January, 1860..... | | 1,112 79 |
| <i>Water Pipes and Laying</i> : Amount received by the Water Purveyor for tapping pipes—the workmen employed to do such work, being paid from the appropriation under this head..... | | 2,477 50 |
| Carried forward..... | \$492,382 94 | \$5,681,547 09 |

| | | | |
|---|----------------|-----------------|----------------|
| Brought forward..... | \$492,382 94 | \$5,681,547 09 | |
| <i>Wharves, Piers, and Slips:</i> Amount received from the owners of certain private piers, for their proportion of expense of rebuilding, repairs, etc., done by the Street Commissioner, and paid for from the appropriation under this head..... | | | |
| | \$5,638 14 | | |
| <i>Less</i> amount applied to the payment of warrants drawn on this account..... | | | |
| | 1,018 14 | | |
| | <hr/> | 4,620 00 | |
| | | <hr/> | 497,002 94 |
| | | | <hr/> |
| | | | \$6,178,550 03 |
| REVENUE BONDS OF 1860. | | | |
| REVENUE BONDS OF 1860.—Amount issued for an equal amount of money borrowed in anticipation of the revenues of the year. (See page 34.)..... | | | |
| | | | 4,068,600 00 |
| ASSESSMENT FUND BONDS. | | | |
| ASSESSMENT FUND BONDS OF 1864.—Amount issued in 1860, for an equal amount of money borrowed. (See page 35.)..... | | | |
| | | | 500,000 00 |
| FLOATING DEBT FUND STOCK. | | | |
| FLOATING DEBT FUND STOCK OF 1878.— | | | |
| Amount issued in 1860. (See page 35.)..... | | | |
| | \$2,748,000 00 | | |
| Premiums on the same..... | | | |
| | 45,562 56 | | |
| | <hr/> | | 2,793,562 56 |
| STREET IMPROVEMENT FUND BONDS. | | | |
| STREET IMPROVEMENT FUND BONDS OF 1863.—Amount issued in 1860 for an equal amount of money borrowed. (See page 35.)..... | | | |
| | | | 300,000 00 |
| ON SPECIAL AND TRUST ACCOUNTS. | | | |
| ABATEMENT OF NUISANCES.—Amount received by the Collector of City Revenue on account of expenses incurred by the City Inspector | | | |
| | | | 14 64 |
| ASSESSMENT FUND.—Amount of collections upon assessments for opening, widening, and extending streets, &c., viz.: | | | |
| By the Clerk of Arrears..... | | | |
| | \$155,872 41 | | |
| By the Collector of Assessments..... | | | |
| | 577,785 40 | | |
| | <hr/> | \$733,657 81 | |
| Carried forward..... | \$733,657 81 | \$13,840,727 23 | |

| | | |
|---|--------------|-------|
| Brought forward..... | \$733,657 81 | \$13, |
| Amount deposited by the Comptroller to the credit of this fund for the proportion of the value of buildings removed on opening streets, &c., re- quired to be paid by the Corporation..... | 195,794 66 | |
| Amount refunded by the Collector of Assessments for overpayment to him in 1859, on account of fees upon his collections..... | 957 16 | |

CHARGES ON ARREARS OF ASSESSMENTS.—Amount of collections by the Clerk of Arrears, for advertising and other expenses attending the Corporation sales of lands for unpaid assessments.....

CHARGES ON ARREARS OF TAXES.—Amount of collections by the Clerk of Arrears, for advertising and other expenses attending the Corporation sales of lands for unpaid taxes.....

CENTRAL PARK FUND.—Amount of collections by the Clerk of Arrears upon the assessment for benefits on account of opening the Park.....

| | | |
|--|-------------|--|
| Amount deposited to the credit of this fund to reimburse the same for payments made for interest on Central Park Awards..... | \$29,578 97 | |
| | 4,967 24 | |

CENTRAL PARK IMPROVEMENT FUND.—Amount received for an equal amount of *Central Park Improvement Fund Stock* of 1887, issued in 1860 (See page 36.).....

| | |
|---------------------------|----------|
| Premiums on the same..... | 3,072 50 |
|---------------------------|----------|

Also, received for an equal amount of *Central Park Improvement Fund Stock* of 1876, viz.:

Issue of May 28, 1860, \$250,000. This amount was received while the contest in relation to the office of Chamberlain was pending, and the money, instead of being paid into the City Treasury, was deposited in the Bank of Commerce, to the credit of the Board of Commissioners of the Central Park. The premiums received on the same were deposited

| | |
|---------------------------------------|----------|
| in the Treasury, and amounted to..... | 5,786 74 |
|---------------------------------------|----------|

| | |
|-------------------------------|------------|
| Issue of August 16, 1860..... | 250,000 00 |
|-------------------------------|------------|

| | |
|-----------------------|----------|
| Premiums on same..... | 7,848 60 |
|-----------------------|----------|

| | |
|---------------------------------|------------|
| Issue of December 18, 1860..... | 333,000 00 |
|---------------------------------|------------|

| | |
|-----------------------|------|
| Premiums on same..... | 9 69 |
|-----------------------|------|

1,0

| | |
|----------------------|--------|
| Carried forward..... | \$15,8 |
|----------------------|--------|

| | | |
|--|---------------------|------------------------------|
| Brought forward..... | \$15,827,183 47 | |
| CROTON WATER WORKS EXTENSION AND NEW RESERVOIR.—Amount received for the following stocks, issued in 1860, viz.: | | |
| <i>Water Stock of 1875.</i> (See page 37.) | \$228,900 00 | |
| Premiums on same..... | 6,572 32 | |
| | <u>\$235,472 32</u> | |
| <i>Croton Water Stock of 1883.</i> (See p.38.) | \$525,000 00 | |
| Premiums on same..... | 6,691 80 | |
| | <u>531,691 80</u> | 767,164 12 |
| INTESTATE ESTATES.—Amount of unclaimed balances belonging to such estates, paid into the city treasury by the Public Administrator, according to law. (See page 39.)..... | | |
| | | 3,629 39 |
| INTEREST ON ASSESSMENTS.—Amount of interest collected on assessments for opening and improvement of streets and avenues, and the Central Park, viz.: | | |
| By the Clerk of Arrears..... | \$129,911 63 | |
| By the Collector of Assessments.... | 12,602 46 | |
| | <u>\$142,514 09</u> | |
| Amount transferred from the Street Improvement Fund, being the sum charged to and retained from contractors upon the Public Works, on settlement of final estimates, for interest upon advances made to them during the progress of their work.... | | |
| | <u>7,122 08</u> | 149,636 17 |
| LANDS PURCHASED FOR TAXES AND ASSESSMENTS—Amount received by the Clerk of Arrears, for and upon the redemption of lands purchased by the Corporation, at the public sales for unpaid taxes and assessments, by the owners thereof..... | | |
| | | 26,515 59 |
| STREET IMPROVEMENT FUND—Amount of collections upon assessments for regulating, grading, curb and guttering, and paving streets, constructing sewers, &c., viz.: | | |
| By the Clerk of Arrears..... | \$159,885 04 | |
| By the Collector of Assessments.. | 314,483 98 | |
| | <u>\$474,369 02</u> | |
| Amount deposited by the Comptroller to the credit of this Fund, to reimburse the amount of sundry payments made therefrom, which were payable from moneys raised by taxation on the following accounts, viz.: | | |
| <i>Belgian Pavement</i> —Corporation's proportion of expense of paving | | |
| sundry streets..... | \$175,171 38 | |
| Carried forward..... | \$175,171 38 | \$474,369 02 \$16,774,078 74 |

| | | | |
|---|--------------|--------------|----------|
| Brought forward..... | \$175,171 38 | \$474,369 02 | \$16,774 |
| <i>Diamond Reef, Blasting of.....</i> | 26 00 | | |
| <i>Fourth Avenue Parks.....</i> | 176 00 | | |
| <i>Iron Railing, Battery Place.....</i> | 80 00 | | |
| <i>Real Estate Expenses</i> —for deficiency in amount of assessable property in sundry cases..... | 39,629 29 | | |
| <i>Sewers, Repairing and Cleaning..</i> | 354 00 | | |
| <i>Street Improvements.....</i> | 58 00 | | |
| | | 215,494 67 | |
| Amount received from Columbia College and St. Patrick's Cathedral, for their respective proportions of the expense of maps, &c., pertaining to the regulation of Fiftieth street..... | | 97 41 | |
| Amount refunded by the Collector of Assessments, for overpayment to him, in 1859, on account of fees upon his collections..... | | 12 89 | |

689

UNCLAIMED WARRANTS—Amount received from the Receiver of the Bowery Bank, for a check of J. T. Dodge, former Street Commissioner, it being for money handed to said Dodge, with other amounts, by the then Comptroller, to pay certain awards for damages on account of street openings, which in this case appears not to have been called for by the party entitled to the same....

THE SINKING FUNDS.

SINKING FUND FOR THE REDEMPTION OF THE CITY DEBT—Amount of receipts from the established sources of revenue, and from investments (see page 56.)..... \$3,753,348 31

Amount transferred from the Sinking Fund, for the payment of interest, being the surplus of said fund, after providing for payment of the interest on so much of the city debt for the year 1860, as is required, by law, to be paid from the said fund..... 776,674 13

\$4,530,022 44

SINKING FUND FOR THE PAYMENT OF INTEREST ON THE CITY DEBT—Amount of receipts from the ordinary sources of revenue pledged to this fund (see page 105)...... \$1,224,047 38

Less amount of surplus, transferred as above..... 776,674 13

447,373 25

4,97

Total receipts..... \$22,44

SUMMARY OF EXPENDITURES.—The amount of disbursements for the year 1860, for all purposes, was as follows :

ON CITY ACCOUNT.

For the expenses of the support of the city government, including the Alms-house Department, Board of Education, Fire Department, and the City Courts; also the payment of the interest on that portion of the City Debt, and the redemption of the principal thereof, which is provided for by appropriations made by the Common Council, as per tabular statement on pages 82 to 84..... \$6,430,926 00

Less amounts refunded on the following accounts, viz. :

Board of Health..... \$1,554 09
Belgian Pavement..... 80 00
Contingencies, Mayor's Office 48 68
Judgments..... 14,596 37
Printing for Departments... 142 50
Wharves, Piers and Slips... 1,018 14

17,439 78

\$6,413,486 22

Deduct amount of "A" Warrants, included in the above sum, drawn and registered in 1860, but not presented to the Chamberlain for payment, as stated on page 89

29,127 98

\$6,384,358 24

REVENUE BONDS.

REVENUE BONDS OF 1859—Amount of "B" Warrants drawn to redeem the remainder of those outstanding at the close of the year 1859, and which were payable in 1860.....

\$4,976,250 00

Less amount not presented to the Chamberlain for payment. (See page 89.)...

3,500 00

\$4,972,750 00

REVENUE BONDS OF 1860—Amount of "B" Warrants drawn to redeem an

equal amount of the same.....

\$2,838,500 00

Less amount not presented to the Chamberlain for payment. (See page 89.)...

40,800 00

2,797,700 00

7,770,450 00

Carried forward..... \$14,154,808 24

Brought forward.....\$14,15

ON SPECIAL AND TRUST ACCOUNTS.

| | | |
|--|----------------|-------------------------|
| ABATEMENT OF NUISANCES.—Amount expended on this account by the City Inspector's Department, in addition to the sum of \$1,742.60, drawn from the appropriation under the same title..... | | \$326 85 |
| ASSESSMENTS—Sales of property for..... | | 138 80 |
| ASSESSMENT FUND.—Amount of "B" warrants drawn on this account, as stated on page 41..... | | \$775,750 73 |
| Less amount not presented to the Chamberlain for payment. (See page 89.)..... | 9,267 72 | |
| | | 766,483 01 |
| CENTRAL PARK FUND.—Amount as stated on page 44..... | | 2,586 66 |
| CENTRAL PARK IMPROVEMENT FUND.—Amount of warrants drawn, as stated on page 45..... | | 768,699 56 |
| CROTON WATER WORKS EXTENSION AND NEW RESERVOIR.—Amount of payments on this account, as stated on page 46..... | | 646,627 68 |
| FLOATING DEBT FUND.—Amount paid on this account..... | | 728 28 |
| INTEREST ON ASSESSMENTS.—Amount of payments on this account, as stated on page 49..... | | 88,802 61 |
| INTESTATE ESTATES.—Amount of payments, as stated on page 49..... | | \$7,835 25 |
| Less amount not presented to the Chamberlain. (See page 89.)..... | 77 00 | |
| | | 7,758 25 |
| STREET IMPROVEMENT FUND.—Amount of payments on this account, as stated on page 89..... | | \$1,103,719 30 |
| Less amount of warrants not presented for payment. See page 89.... | 753 37 | |
| | | \$1,102,965 93 |
| Add amount transferred to General Fund for Assessors' fees in 1858, 1859, and 1860..... | \$15,347 34 | |
| Less amount of a warrant drawn for a portion of said sum transferred.... | 4,181 61 | |
| | | 11,165 73 |
| Carried forward..... | \$1,114,131 66 | \$2,282,151 70 \$14,154 |

| | | | |
|---|----------------|----------------|-----------------------------|
| Brought forward | \$1,114,131 66 | \$2,282,151 70 | \$14,154,808 24 |
| Amount transferred to "Interest on Assessments," being the sum charged to, and retained from contractors on settlement of their final estimates, for interest on advances made to them during the work... | 7,122 08 | | |
| | <hr/> | 1,121,253 74 | |
| TAXES—SALES OF PROPERTY FOR..... | | 63 86 | |
| TOMPKINS MARKET—REBUILDING..... | | 2,133 09 | |
| UNCLAIMED WARRANTS.—Amount of warrants drawn on this account (see p. 85) | \$12,714 86 | | |
| Less amount not presented for payment (see page 89)..... | 19 00 | | |
| | <hr/> | 12,695 86 | |
| | | <hr/> | 3,418,298 25 |
| WARRANTS DRAWN PRIOR TO 1859. | | | |
| Amount of such warrants presented to and paid by the Chamberlain in 1860, as stated on page 90..... | | | 1,578 83 |
| WARRANTS DRAWN IN 1859. | | | |
| Amount of such warrants presented and paid by the Chamberlain in 1860 (see page 55)..... | | | 82,505 39 |
| THE SINKING FUNDS. | | | |
| SINKING FUND FOR THE REDEMPTION OF THE CITY DEBT.—Amount of warrants drawn by the Commissioners against said fund, for investments and payments on account thereof.... | \$5,204,849 10 | | |
| Less not presented for payment (see page 103). | 65,767 70 | | |
| | <hr/> | \$5,138,581 40 | |
| SINKING FUND FOR THE PAYMENT OF INTEREST ON THE CITY DEBT.—Amount of warrants drawn for payments on account of this fund, as stated on page 62. | 483,200 77 | | |
| | <hr/> | | 5,621,782 17 |
| Total payments..... | | | <hr/> <hr/> \$23,278,972 88 |

REMARKS IN RELATION TO APPROPRIATIONS AND EXPENDITURES.

APPROPRIATIONS.—The amount of the several general appropriations made by the Common Council for the support of the City Government, the payment of the interest on that portion of the city debt,

and the redemption of the principal thereof, which is provided for by taxation, was as follows, viz. :

| | | |
|---|----------------|-----------------------|
| Amount, as per Ordinance approved January 27, | | |
| 1860..... | \$5,928,292 36 | |
| Less amount reduced, per Ordinance of July 25, | | |
| 1860..... | 11,000 00 | |
| | | \$5,917,292 36 |
| Amount as per Ordinance approved July 25, 1860.... | \$86,300 00 | |
| Less amount for Beekman street extension..... | 2,300 00 | |
| | | 84,000 00 |
| Amount as per Ordinance approved Oct. 29, 1860..... | | 10,000 00 |
| " " " Dec. 19, 1860..... | | 491,172 00 |
| " " " Dec. 26, 1860..... | | 59,500 00 |
| " " " Jan. 7, 1861..... | | |
| Total..... | | <u>\$6,571,965 36</u> |

WAYS AND MEANS.—The means provided for the payment of the above appropriations, were as follows, viz. :

| | | |
|--|----------------|----------------|
| Amount included in the general tax levy of 1860, for city purposes, per ordinance of the Board of Supervisors, adopted October 12, 1860..... | \$6,085,448 60 | |
| Less amount provided in said levy to supply deficiencies in the actual product thereof..... | 203,190 59 | |
| | | \$5,882,258 01 |

Amount supplied from and charged to the General Fund, on account of the following appropriations, viz. :

| | | |
|---|--------------|----------------|
| <i>Alms-house Department.</i> —Amount received by the Board of Commissioners of Excise, for license fees, required, by law, to be applied to the support of the poor | \$39,294 00 | |
| <i>Common Schools for City.</i> —Amount received from the State Treasurer for the distributive share of the county of New York of the proceeds of the State tax for schools, and of the income of the State School Fund required by law to be applied to the support of Common Schools..... | 207,990 35 | |
| <i>Contingencies—Mayor's Office</i> | 5,000 00 | |
| <i>Deficiencies in Taxes</i> | 35,000 00 | |
| <i>Interest on Revenue Bonds</i> | 142,500 00 | |
| <i>Japanese Embassy—Entertainment of</i> | 82,822 73 | |
| <i>Public Buildings—Construction and Repairs</i> | 76,000 00 | |
| Carried forward..... | \$588,607 08 | \$5,882,258 01 |

| | | |
|--|--------------|-----------------------|
| Brought forward..... | \$588,607 08 | \$5,882,258 01 |
| <i>Real Estate Expenses</i> | 75,000 00 | |
| <i>Salaries City Courts</i> | 6,100 00 | |
| <i>Sewers—Repairing and Cleaning</i> | 20,000 00 | |
| | | 689,707 08 |
| Total..... | | <u>\$6,571,965 09</u> |

EXPENDITURES.—The amount of expenditures in 1860, on City Account, was as follows :

| FOR WHAT PERIODS. | BY WHOM THE EXPENDITURES WERE AUTHORIZED. | | | | |
|-------------------------------------|---|-----------------------|--|---|-----------------------|
| | COMMON COUNCIL AND BOARD OF HEALTH. | BOARD OF EDUCATION. | DEPARTMENT OF PUBLIC CHARITIES & CORRECTION. | BOARD OF COMMISSIONERS OF CENTRAL PARK. | TOTAL. |
| First Quarter, ending March 31..... | \$834,007 46 | \$250,000 00 | \$100,000 00 | | \$1,184,007 46 |
| Second Quarter, ending June 30..... | 1,319,502 55 | 300,000 00 | 200,000 00 | | 1,819,502 55 |
| Third Quarter, ending Sept. 29..... | 977,020 04 | 275,000 00 | 225,000 00 | | 1,477,020 04 |
| Fourth Quarter, ending Dec. 31..... | 1,284,743 17 | 453,781 00 | 114,150 00 | \$80,000 00 | 1,932,674 17 |
| Totals..... | <u>\$4,415,555 22</u> | <u>\$1,278,781 00</u> | <u>\$639,150 00</u> | <u>\$80,000 00</u> | <u>\$6,413,486 12</u> |

The Quarterly Reports made by the Comptroller to the Common Council, in compliance with section 22 of chapter 446 of the laws of 1857 (*vide* Board of Aldermen Documents Nos. 10, 15 and 17 of 1860, and No. 4 of 1861), contain the names of all persons in whose favor claims have been audited, and warrants issued during the year.

A statement may be found on pp. 224 to 263, giving an analysis of the expenditures under each appropriation.

RECAPITULATION.

| | |
|--|-----------------------|
| The amount of appropriations made on City Account prior to December 31, 1859, which remained unexpended at that date, as stated in the Comptroller's Annual Report for 1859, page 14, was..... | \$1,171,619 78 |
| Add for amount of two warrants drawn and charged in 1859, against the appropriation for "Rents," canceled in 1860, viz.: No. 5680, \$33.00, and No. 8337, \$33.00..... | 66 00 |
| | <u>\$1,171,685 78</u> |
| The amount of appropriations for 1860, as above stated, was..... | 6,571,965 09 |
| Carried forward..... | <u>\$7,743,650 87</u> |

| | |
|--|----------------------|
| Brought forward..... | \$7,743,650 87 |
| The amount expended, for which "A" warrants were drawn during the year, as above stated, was..... | \$6,430,926 00 |
| <i>Deduct</i> amount refunded and received from various sources, as detailed on page 15..... | 17,439 78 |
| | <hr/> 6,413,486 22 |
| Balance unexpended, Dec. 31, 1860..... | <hr/> \$1,330,164 65 |

A tabular statement is given on pages 82 to 84, showing the titles of accounts and the purposes for which the appropriations were made, and the amounts for each branch of expenditure, also the amounts expended and the balances remaining at the end of the year on each appropriation.

REMARKS IN RELATION TO THE REVENUES.

In the early history of our city, the Municipal Government, for nearly a hundred years, with occasional exceptions of short periods, was supported almost entirely by the revenues derived from the franchises and privileges under the liberal charters granted by the representatives of the British crown. The increase in the population by immigration, which succeeded the Revolution of 1776, caused a large increase in the public expenses, and the commercial prosperity then enjoyed induced the undertaking of extensive improvements, which exhausted the revenues, and resulted in a considerable floating debt.

For the purpose of funding this debt, an act was passed by the State Legislature in 1812, authorizing the creation and issue of a City Stock, amounting to \$900,000, and provision was made for the redemption of the same by establishing a Sinking Fund, to which was pledged all the revenues then possessed by the Corporation.

In prosecuting the work of introducing the Croton water and other public improvements, a large increase of debt was incurred, and in 1844, the Sinking Fund for the payment of interest on the city debt was established, to which there was pledged the income from all sources of revenue that had accrued to the Corporation

since the establishment of the Sinking Fund for the redemption of the debt, including the rent of the Croton water, which then began to be productive.

In thus appropriating and pledging the revenues of the Corporation to the Sinking Funds, thereby necessitating a resort to taxation for raising the whole of the means necessary for carrying on the Government, it was doubtless the intention not only to make ample provision for the public debt, but, incidentally, to check extravagant expenditures. Assuming this to have been one of the objects in view, the beneficial effects which were anticipated have not been realized.* The annual expenses have continually increased, and the "plans," which, in the performance of his official duty, the Comptroller has from time to time suggested "for the increase and better management of the public revenue," have received but little or no attention from the legislative branches of the Municipal Government. Instead of devising new sources of revenue, or endeavoring to increase the productiveness of those already existing, which were formerly so highly prized as affording the necessary means for the support of the Government, it has become the established practice to depend almost entirely upon direct taxation for that purpose.

In view of the continual increase in the rate and amount of taxation for municipal purposes, in excess of the annual increase in the

* The recent Annual Report of the State Comptroller to the Legislature shows that a similar result has been realized by the State Government. He says: "It is a favorite theory with many, that in the maintenance of our government, direct taxation is the proper mode of raising revenue. It is alleged that the tax-gatherer, in his annual visits at every home in the State, will necessarily teach lessons on public economy, and inculcate among the people, in an impressive manner, the necessity of vigilance as to the transactions of legislatures and other public officers. The financial history of our State, during the last fourteen years, may well weaken the faith of a believer in this theory. There had been no direct taxation for State purposes from 1826 to 1842. The Legislature of 1842 approached the subject of direct taxation with so much reluctance, that only seventy-eight members of the Assembly had sufficient courage to vote on the question of a one mill tax. Since that period, the people have been made familiar every year, more or less, with increasing direct taxation, to defray the expense of administering town, county, municipal and State affairs, and yet, in each and every case, expenditures, and taxes to pay them, have been annually increasing."

valuation of taxable property, and of the prospect of additional burdens in the future, it would be wise for us to pause and consider the tendency of the course we have been pursuing, and apply ourselves at once to the establishment of measures adapted to increase our revenues otherwise than by taxation, as well as materially to lessen our expenses.

The revenues on "City Account," comprising all such as are applicable to the ordinary support of the City Government, under appropriations by the Common Council, previously mentioned under the head of "Ways and Means," are the following, to wit :

I. The Annual Taxes.

II. The General Fund.

In relation to the receipts from these sources respectively, in 1860, already stated in gross on pages 8 to 11, the following additional statements are submitted :

TAXES.

COLLECTIONS AND SETTLEMENTS IN 1860.—The amount of uncollected taxes due on December 31, 1859, was as follows :

In the Bureau of Arrears.....\$1,208,572 34

Add, for sundry errors... \$1,234 62

Amount of collections on

taxes prior to 1841.... 156 02

1,390 64

\$1,209,962 98

In the Bureau of Collection of Taxes (see page 159).... 2,957,936 76

\$4,167,899 74

The amount of the General Levy for 1860, per ordinance of the Board of Supervisors of October 12th, 1860, was as follows, viz.:

For State and County purposes.....\$3,673,059 26

For City purposes 6,085,448 60

\$9,758,507 86

Deduct, amount lost by errors in footing the assessment

rolls and extending the taxes..... 11,948 28

9,746,559 58

\$13,914,459 32

The collections during the year have been as follows :

| | | |
|---|--------------|------------------------------|
| In the Bureau of Arrears | \$631,914 89 | |
| <i>Less</i> refunded..... | 183 90 | |
| | <hr/> | \$631,730 99 |
| In the Bureau of Collection of Taxes | 8,327,300 01 | |
| | <hr/> | \$8,959,031 00 |
| Amount of abatements, remissions, and corrections, <i>viz.</i> : In the Bureau of Arrears | \$19,559 09 | |
| In the Bureau of Collection of Taxes | 13,396 58 | |
| | <hr/> | 32,955 67 |
| Amount of discount allowed by the Receiver of Taxes for payments prior to 1st November, 1860, on account of the tax of that year.. | | 13,333 50 |
| Amount of taxes on Personal Estate for years 1843 to 1851 inclusive, returned to the Comptroller by the Receiver of Taxes as uncollect- ible (see page 79)..... | | 249,338 71 |
| | <hr/> | |
| Total..... | | <u><u>\$9,254,658 88</u></u> |

RECAPITULATION.

| | | |
|--|-----------------|------------------------------|
| Total amount of taxes, as above..... | \$13,914,459 32 | |
| Total amount of collections, &c., in 1860..... | 9,254,658 88 | |
| | <hr/> | |
| Amount remaining due and uncollected December 31, 1860..... | \$4,659,800 44 | |
| Of this amount there is in the Bureau of Arrears, see page 179, the sum of..... | \$1,336,250 74 | |
| And in the Bureau of Collection of Taxes, see page 161 | 3,323,549 70 | |
| | <hr/> | 4,659,800 44 |
| | <hr/> | |
| The amount of net collections by the Clerk of Arrears, <i>was</i> | \$818,196 60 | |
| <i>Less</i> amount of interest, which is credited to the General Fund, under the head of <i>Interest</i> on Taxes..... | 186,649 51 | |
| | <hr/> | \$631,547 09 |
| The amount of collections by the Receiver of Taxes, exclusive of interest on taxes, <i>was</i> | \$8,326,836 59 | |
| <i>Deduct</i> amount deposited in the County Treasury for State and county purposes..... | 3,276,836 59 | |
| | <hr/> | 5,050,000 00 |
| | <hr/> | |
| Total receipts into the City Treasury on this account in 1860..... | | <u><u>\$5,681,547 09</u></u> |

TAXES OF 1860.—The following statement exhibits the valuation of property in each Ward, and the amount of taxes assessed thereon, in and for the year 1860.

| WARD. | VALUATION OF PROPERTY. | | | Amount of Taxes. |
|---------------------------|------------------------|-------------------------|-------------------------|-----------------------|
| | Real Estate. | Personal Estate. | TOTAL. | |
| 1 | \$36,625,512 | ..... | \$36,625,512 00 | \$620,723 00 |
| 2 | 21,736,709 | ..... | 21,736,709 00 | 368,390 87 |
| 3 | 26,992,656 | ..... | 26,992,656 00 | 457,468 72 |
| 4 | 9,904,770 | ..... | 9,904,770 00 | 167,861 16 |
| 5 | 17,263,635 | ..... | 17,263,635 00 | 293,656 88 |
| 6 | 12,766,250 | ..... | 12,766,250 00 | 216,358 34 |
| 7 | 13,018,799 | ..... | 13,018,799 00 | 220,631 29 |
| 8 | 18,296,972 | ..... | 18,296,972 00 | 310,087 78 |
| 9 | 15,512,100 | ..... | 15,512,100 00 | 262,881 59 |
| 10 | 8,665,800 | ..... | 8,665,800 00 | 146,861 38 |
| 11 | 8,917,220 | ..... | 8,917,220 00 | 151,125 70 |
| 12 | 11,857,184 | ..... | 11,857,184 00 | 187,982 59 |
| 13 | 5,500,000 | ..... | 5,500,000 00 | 93,200 44 |
| 14 | 12,424,700 | ..... | 12,424,700 00 | 210,568 31 |
| 15 | 28,385,300 | ..... | 28,385,300 00 | 481,063 96 |
| 16 | 17,788,900 | ..... | 17,788,900 00 | 301,564 79 |
| 17 | 17,459,300 | ..... | 17,459,300 00 | 295,903 01 |
| 18 | 37,520,700 | ..... | 37,520,700 00 | 636,374 45 |
| 19 | 16,830,472 | ..... | 16,830,472 00 | 265,742 54 |
| 20 | 16,580,550 | ..... | 16,580,550 00 | 280,980 36 |
| 21 | 29,710,650 | ..... | 29,710,650 00 | 503,519 29 |
| 22 | 14,775,440 | ..... | 14,775,440 00 | 246,244 01 |
| Personal—Resident..... | \$163,575,875 | 97 | 163,575,875 97 | 2,771,101 28 |
| Personal—Non-resident.... | 15,121,162 | 00 | 15,121,162 00 | 256,267 84 |
| | <u>\$398,533,619</u> | <u>\$178,697,037 97</u> | <u>\$577,230,656 97</u> | <u>\$9,746,559 58</u> |

The total valuation of property, as reported by the Commissioners of Taxes and Assessments, and adopted by the Board of Supervisors, was, as stated above.....\$577,230,656 00

In extending the items of taxes, a number of errors were discovered in the footings of the assessment rolls, amounting to..... 598,950 00

The correct amount, therefore, was.....\$576,631,706 00

In consequence of the errors above mentioned, there will be a deficiency of \$11,948.28 in the amount necessary to meet the appropriations for the year 1860; and the quota of this county of the State taxes will be apportioned and computed on a valuation of property \$598,950.00 greater than the actual amount of the same.

By law it is the duty of the Board of Supervisors to cause the Assessment Rolls or Tax Books to be delivered to the Receiver of Taxes, on or before the first day of September in each year, with the proper warrants annexed, directing him to collect the sums therein mentioned, according to law [5 *Rev. Stat. I.*, 959, § 22]; but for the last few years it has not been until after that time that the Receiver has been enabled to commence collections.*

DISCOUNT ON TAXES.—The proportion falling upon the Corporation of the loss occasioned by the discounts allowed for payments for taxes made before 1st November, is \$8,314.83, which amount will be made good out of the sum of \$203,190.59, provided in the levy to supply deficiencies therein.

REMISSIONS AND CORRECTIONS OF TAXES.—The proportion belonging to the Corporation of the losses occasioned by the abatements and corrections of taxes made by the Supervisors and the Comptroller is as follows :

| | |
|---|-------------------------|
| Amount of abatements, &c., in the Bureau of Collection of Taxes, as detailed in the Comptroller's Annual Report to the Board of Supervisors for 1860, pages 88 to 92..... | \$13,396 58 |
| <i>Deduct</i> , proportion belonging to the County..... | 4,365 60 |
| | <hr/> \$9,030 98 |
| Amount of abatements, &c., in the Bureau of Arrears, as detailed on pages 169 to 175 of this Report..... | 19,559 09 |
| Total..... | <hr/> \$28,590 07 <hr/> |

* The following shows the dates of passage of the Ordinances or Resolutions of the Board of Supervisors, imposing and levying the Annual Taxes for the years specified ; also the dates when the Tax Books for said years respectively were placed in the hands of the Receiver :

| Year. | Resolutions of the Board of Supervisors levying the Taxes. | Tax Books placed in hands of the Receiver of Taxes, and Collections commenced. |
|-----------|---|--|
| 1850..... | July 24, Journal of Proceedings, page 221..... | August 5 |
| 1851..... | July 11, " " " 126..... | July 29 |
| 1852..... | July 27, " " " 225..... | August 6 |
| 1853..... | July 20, " " " 169..... | August 1 |
| 1854..... | July 21, " " " 251..... | August 31 |
| 1855..... | July 25, " " " 296..... | Sept'r 3 |
| 1856..... | Aug. 8, " " " 172..... | Sept'r 16 |
| 1857..... | Aug. 5, " " " 310..... | Sept'r 7 |
| 1858..... | Aug. 17, " " " 540..... | Sept'r 7 |
| 1859..... | Sept'r 6, " " " 718..... | Sept'r 19 |
| 1860..... | Oct'r 12, " " " 400 Vol. II..... | Oct. 22 |

So much of the above amount as relates to taxes of years prior to 1859 will be made good by the Floating Debt Fund, and so much as pertains to the tax of 1859 will be supplied from the appropriation under the head of "Deficiencies in Taxes," while the items of the tax of 1860 will be made good from the fund of \$203,190.59, provided in the levy of the same year for that purpose.

TAX SALE OF 1860.—In the month of June, 1860, a public sale was held by the Clerk of Arrears, under the direction of the Comptroller, of lands subject to the taxes of the year 1855, for the amount due on account of such taxes and the Croton Water rents of the previous year. The sale, after being duly advertised according to law, was commenced on the day appointed, June 4th, and was continued from day to day until the 23d of the same month, when it was closed.

The amount of the sales made was as follows :

| | | |
|---|--------------|---------------------|
| Tax on Real Estate of the year 1855..... | \$64,618 26 | |
| Interest on the same..... | 36,813 95 | |
| | | \$101,432 21 |
| Croton Water rents of the year 1854..... | \$3,440 35 | |
| Interest on the same..... | 1,948 76 | |
| | | 5,389 11 |
| Charges added to the amount..... | | 2,396 76 |
| Total..... | | \$109,218 08 |
| Of the above, there was purchased by individuals the sum of..... | \$108,861 05 | |
| And by the Corporation..... | 357 03 | |
| | | <u>\$109,218 08</u> |

REDEMPTIONS.—The amount of Redemption moneys paid in by owners of lands purchased by individuals at the public sales for unpaid taxes and assessments, to redeem the same, and remaining on deposit to the joint credit of the Comptroller and Clerk of Arrears, on December 31, 1859, was.....

The amount of such receipts in 1860 was.....

The amount called for and paid over in 1860 to purchasers of lands sold for taxes, &c., was.....

Balance deposited in the Citizens' Bank to the joint credit of the Comptroller and the Clerk of Arrears, December 31, 1860.

\$8,508 68

The law provides, in case of the sale of real estate for unpaid taxes and assessments, that the owner shall have two years in which to redeem the same, upon payment of the amount for which it was sold, with interest thereon, at the rate of fourteen per cent. per annum, and the costs of sale; but that "no interest shall be calculated on a less portion of time than one quarter of a year, and in all cases where the property shall be redeemed during any fractional part of a year, the interest shall be calculated so as to include the quarter in which such redemption shall be made, the time to be computed from the day of sale." The act, chap. 235, passed April, 1843, as amended by chap. 579 of 1853, provides, that when the Corporation becomes the purchaser, the premises shall be subject to the same right of redemption as purchases made by individuals, and such purchases may be assigned at any time within one year thereafter, to any person who shall apply for the same, upon the payment of the purchase money and seven per cent. interest thereon; and the assignee in such case becomes entitled, upon the redemption of the property, to receive the amount paid by him to the Corporation, with interest from the time of payment, at the same rate and in the same manner as if he had been the original purchaser at the public sale. In case such assignment is not made by the Corporation, the property may be redeemed by the owner at any time previous to the date when the Corporation would be entitled to a lease of the same, upon the payment of the purchase money, with interest at seven per cent., together with any expense which shall have been incurred since such sale.

GENERAL FUND.

| | |
|--|--------------|
| The balance in the Treasury to the credit of this Fund, Dec. 31, 1859, | |
| was | \$187,185 38 |
| The receipts in 1860, as detailed on pages 8 to 11, amounted to..... | 497,002 94 |
| | <hr/> |
| | \$684,188 32 |
| The amount of appropriations made by the Common Council during the year, in excess of the sum raised by taxation, and which were provided for from this fund, as detailed on pages 18 and 19, was... | 689,707 08 |
| | <hr/> |
| Showing a deficiency in the same, Dec. 31, 1860, of..... | \$5,518 76 |
| | <hr/> <hr/> |

The Comptroller, being of the opinion that no legal authority is possessed by the Common Council to authorize the contracting of debts, or to make appropriations for any purposes beyond the amount of means possessed, or to be received within the current year, to pay the same, deems it proper to state his reason for taking cognizance of the appropriations made in 1860, in excess of the means applicable to the payment thereof.

At the time of entering the appropriations made by the ordinance approved December 26, 1860, in the books of this Department, an ordinance was pending before the Board of Supervisors, authorizing a transfer from the County Treasury, of the moneys received during the year for excise license fees, which are by law applicable to the support of the poor of this county ; and it was expected that the last-mentioned ordinance would be passed in time to make such transfer before closing the accounts of the year. Had this expectation been realized, instead of there being a deficiency in the fund, there would have been a small surplus therein at the end of the year.

| | |
|---|--------------|
| The amount appropriated in 1860, under the head of "Alms-house Department," for the support of the poor, and of criminals and others confined in the public prisons, was..... | \$639,150 00 |
| The amount which it was estimated would be received for excise license fees, and which was therefore deducted from the sum appropriated, was..... | 39,294 00 |
| <hr/> | |
| The amount included under the same head in the ordinance of the Board of Supervisors imposing the taxes for 1860, was..... | \$599,856 00 |
| <hr/> | |

COMMON SCHOOLS FOR CITY.—In respect to the Public School moneys received from the State Treasurer, included in the amount of receipts above stated, and which, in order to avoid the necessity of opening a special account for the same, is annually credited directly to this fund, the law requires the amount to be applied to the support of schools. (*See Code of Public Instruction, page 120 et seq.*)

A statement taken from the last Annual Report of the Superintendent of Public Instruction is given on page 218, showing the amount of the State school tax paid by each county, the amount of such tax received back, the amount of the Common School Fund, and the total amount received by each county.

COMMISSIONS.—By law (*vide 5th Rev. Stat.* iii., 206, § 3) it is required that “the Public Administrator shall retain a commission over and above all expenses, upon all moneys that shall come into his hands, at the rate of five dollars upon the hundred dollars, upon all sums received from any one estate not exceeding five hundred dollars; and upon all sums so received exceeding that sum, at the rate of two dollars and fifty cents upon every hundred dollars; which sums may be so retained in preference to any debts or claims, excepting funeral charges. The money so retained shall be accounted for and paid by him into the treasury of the city of New York.”

The amount of such commissions paid into the City Treasury in 1860

was \$1,907 25

Although the law above quoted expressly provides that the moneys charged and retained for commissions shall be paid into the treasury, it has been the practice of the incumbents of the office of Public Administrator to apply a portion of their receipts for such commissions to the payment of certain expenses, no accounts of or vouchers for which are rendered to or filed in this Department.

The following statement, compiled from the Annual Reports of the Public Administrator to the Common Council, exhibits the amounts annually charged and retained for Commissions on Intestate Estates, the amounts applied to payment of expenses, and the amounts paid over to the Chamberlain:

| Year. | Amount of Commissions. | Amount of Expenses. | Amount paid to Chamberlain. |
|------------|---------------------------|------------------------|--------------------------------|
| 1850 | \$2,018 80 | \$805 93 | \$1,212 87 |
| 1851..... | 2,205 81 | 825 12 | 1,380 69 |
| 1852..... | 2,289 46 | 901 46 | 1,388 00 |
| 1853..... | 2,089 40 | 837 68 | 1,251 72 |
| 1854..... | 2,369 87 | 1,073 09 | 1,296 78 |
| 1855..... | 2,568 72 | 1,154 56 | 1,414 16 |
| 1856..... | 2,958 65 | 1,284 91 | 1,673 74 |
| 1857..... | 2,423 84 | 1,406 77 | 1,017 07 |
| 1858..... | 2,215 13 | 1,094 70 | 1,120 43 |
| 1859..... | 4,496 75 | 752 32 | 3,744 43 |
| 1860..... | 2,880 51 | 973 26 | 1,907 25 |

In the opinion of the Comptroller the whole amount of commissions charged and retained from the proceeds of property, and effects of per-

sons whose estates are administered and settled by the Public Administrator, should be paid into the City Treasury; and that all expenses connected with the performance of his official duties, so far as the same are not chargeable to the respective estates, should be estimated and stated in the Annual Budget, and duly provided for by a suitable appropriation.

DIVIDENDS ON BANK STOCK.—It appears that the Corporation owns \$500 of the Stock of the Manhattan Company, the same having been subscribed and paid for at an early day, but no record of the same was made in the books of this Department. The attention of the Comptroller was called to the subject on seeing an advertisement of the unpaid dividends on said stock, which were at once applied for and received, the same amounting to \$170.

HOPE.—The following is a copy of a note accompanying the sum of \$100, which was received on the day of its date :

DEAR SIR—Never having been assessed for taxes, and deeming myself liable, I send you this one hundred dollars, which I judge is about the amount due the city. I have been worth (debts due me included) about, for the last 10 years, 8, 10, 12, 14, 16, 20, 25, 30, 36 and 37 hundred dollars; and, I believe, for a part of the time at least, I have been exempt from \$500 each year (having been a fireman for 12 years). You figure it up, and if it is not correct I will make it so.

(Signed)

HOPE.

March 29, 1860.

To Mr. HAWS, Comptroller.

The one hundred dollars was at once deposited in the Treasury to the credit of this Fund, and the Comptroller, whenever desired, will be happy to render a similar service to any others of his fellow-citizens, and to make a like public acknowledgment of any moneys they may send to him which are justly due to the Corporation.

INTEREST ON TAXES.—The following statement exhibits the annual receipts for interest on taxes collected by the Receiver of Taxes and the Clerk of Arrears :

| Year. | Collected by the Receiver of Taxes. | Collected by the Clerk of Arrears. | Total. |
|-----------|--|---------------------------------------|-------------|
| 1855..... | | | \$58,034 73 |
| 1856..... | | | 75,456 65 |
| 1857..... | | | 74,809 89 |
| 1858..... | | | 166,628 91 |
| 1859..... | \$48,071 50 | \$188,671 73 | 236,743 23 |
| 1860..... | 27,236 67 | 186,649 51 | 213,886 18 |

The moneys received from this source ought, in the opinion of the Comptroller, always to be applied to the payment of interest upon the loans made upon revenue bonds.

INTEREST ON REDEMPTIONS.—The receipts from this source in 1860,
amounted to..... \$3,105 88

The receipts on this account in 1859, were \$395 76.

The Corporation has now a large sum (say \$151,427 48) invested in purchases of lands sold for unpaid taxes, water rents, and assessments, and as it is intended to proceed to take out leases for the same, in strict accordance with the provisions of law in that behalf (see page 27), it is probable that a large portion of said purchases will be either assigned or redeemed during the year 1861, in which case the receipts on this account will be considerably increased.

LICENSE FEES.—The receipts of the Clerk of the Common Council and the Mayor's First Marshal are detailed on the pages mentioned below. The amount of said receipts credited to General Fund is as follows:

| | |
|---|-------------------|
| Clerk of the Common Council (see page 107)..... | \$2,017 75 |
| Mayor's First Marshal (see page 110)..... | \$17,057 25 |
| Less, refunded..... | 5 00 |
| | <hr/> 17,052 25 |
| Total..... | <hr/> \$19,070 00 |

MECHANICS' BANK STOCK.—Having noticed, in a report made by the Comptroller several years since, an account of the receipt of a dividend upon such stock, inquiries were directed to be made in regard to it, which resulted in ascertaining that the Corporation owned twenty shares of the stock of the old bank, the par value of which was \$18 a share, say..... \$360 00
And the proportion of surplus on hand, and divided on the reorganization
of the bank, was\$140 00

| | |
|------------|----------------|
| Total..... | <hr/> \$500 00 |
|------------|----------------|

This amount was at once collected and deposited in the Treasury, to the credit of this Fund. No record or account of this Stock has been found in the Books of this Department.

PERMITS FOR CONNECTIONS WITH SEWERS AND DRAINS.—The receipts from this source amounted to..... \$24,391 00

For the purpose of comparison, the following statement of the receipts in previous years is inserted :

| | | | |
|-----------|-------------|-----------|-------------|
| 1851..... | \$21,835 50 | 1856..... | \$24,122 00 |
| 1852..... | 28,132 50 | 1857..... | 21,425 50 |
| 1853..... | 29,353 00 | 1858..... | 18,561 50 |
| 1854..... | 26,247 00 | 1859..... | 21,723 00 |
| 1855..... | 27,251 20 | 1860..... | 24,391 00 |

SALES OF OLD MATERIALS, and for ashes, rubbish, &c. The receipts from this source continue to be small. The accounts rendered by the City Inspector and Street Commissioner, copies of which are given on pages 194 and 215, are all that have been received by the Comptroller during the year. The amount paid over to the Chamberlain in 1860, is..... \$1,674 70

SEARCHING FEES.—The Act, chapter 579, of the laws of 1853, provides for the making of searches in the Bureau of Arrears for unpaid assessments, taxes, and water rents, and authorizes a charge to be made therefor, the same to be regulated by ordinance of the Common Council, and the fees to be paid into the City Treasury. It has not been considered advisable, however, to encourage applications for such searches, as the certificate required to be given when no liens are found against a lot or lots in relation to which a search has been applied for, forever frees the same from all liens of the character mentioned. The accounts of assessments, taxes, &c., of former years, having been kept in a very loose manner, it is not safe to rely upon them fully, and the Comptroller has felt very reluctant to countersign certificates of search, when experience has so often demonstrated that the accounts upon which the same are predicated, are not to be depended on. The receipts in 1860, for searches and certificates, as above, amounted to only \$54 90

SUSPENSE ACCOUNT.—It is customary to draw warrants on the Treasury in favor of the Chamberlain for the amount of each semi-monthly or monthly pay roll of laborers; and the Chamberlain makes the payments in detail, and renders an account current monthly, exhibiting to the credit of the Corporation the number and amount of each warrant received, and charging the amount of all pay-rolls which are fully paid and returned to the Comptroller. In closing accounts with Ex-Chamberlain Stout, the amount remaining unpaid upon pay-rolls in his hands was returned by him, and the same was deposited to the credit of this account (General Fund), say..... \$1,112 90

WATER PIPES AND LAYING.—The work of tapping and making connections with the main water pipes is done by men in the employ of the Corporation, under the Water Purveyor, the expense being charged to and paid by the parties desiring the connection. The amount received for such services, including some few other items of labor, from May, 1860, to the close of the year, was \$2,477 50

Formerly the receipts from this source were added to and deposited with the receipts for water rents; but inasmuch as the wages of the workmen and the cost of materials used are paid for out of the appropriation under this head, which is provided for by taxation, it was deemed proper that the amount received for "tapping, &c.," should be applied to diminish the sum raised by tax, instead of swelling the income of the Sinking Fund for payment of interest on the city debt; and upon a suggestion of the Comptroller to that effect, the change was at once directed to be made, by the Croton Aqueduct Board.

WHARVES, PIERS AND SLIPS.—The receipts on this account for repairs and renewals have already been explained on page 11. The total amount thereof was \$5,638 14

LOANS.

The moneys borrowed during the year on the credit of the Corporation, the authority for each loan, and the terms upon which the several amounts were obtained, will appear from the following statements :

The amount of such loans was as follows, viz. :

| | |
|---|-----------------------|
| 1. Revenue Bonds of 1860 | \$4,068,600 00 |
| 2. Assessment Fund Bonds of 1860 | 500,000 00 |
| 3. Floating Debt Fund Stock of 1878 | 2,748,000 00 |
| 4. Street Improvement Fund Bonds of 1863..... | 300,000 00 |
| 5. Central Park Improvement Fund Stock of 1887..... | 416,600 00 |
| 6. Central Park Improvement Fund Stock of 1876..... | 833,000 00 |
| 7. Water Stock of 1875..... | 228,900 00 |
| 8. Croton Water Stock of 1883..... | 525,000 00 |
| | <u>\$9,620,100 00</u> |

In addition to the above, there has been issued—

| | |
|---|------------|
| 9. Real Estate Bonds of 1873, amounting to..... | 300,000 00 |
|---|------------|

Total.....\$9,920,100 00

1. **REVENUE BONDS OF 1860.**—The authority for issuing these bonds is contained in the fourth section of the ordinance making the annual appropriations for the year 1860, passed January 27 1860, as follows:

"The Comptroller is hereby authorized to borrow, from time to time, on the credit of the Corporation, in anticipation of its revenues, and not to exceed in amount such revenues, such sums of money as may be necessary to meet expenditures un-

der the appropriations for the current year, and to issue Revenue Bonds in the usual form for the moneys so borrowed, also to redeem and cancel the said bonds from time to time, as they shall become due and payable, out of the moneys arising from the revenues aforesaid."

The authority of the Corporation for making loans of this character is contained in the thirty-third section of the amended Charter of 1857. The amount of said bonds issued in 1860, rates of interest, and the times when payable, amount redeemed in 1860, and the amount outstanding at the end of the year, will appear from the following :

| When Payable. | Rate of Interest. | Amount. | Redeemed in 1860. | Outstanding Dec. 31, '60. |
|-----------------------|-------------------|-------------|-------------------|---------------------------|
| October 1, 1860 | 5 per cent. | \$750,000 | \$750,000 | ..... |
| " 1, " | 6 " " | 100,000 | 100,000 | ..... |
| " 15, " | 5 " " | 350,000 | 350,000 | ..... |
| November 1, " | 5 " " | 200,000 | 200,000 | ..... |
| " 1, " | 6 " " | 305,300 | 305,300 | ..... |
| " 15, " | 6 " " | 206,900 | 206,900 | ..... |
| December 1, " | 6 " " | 201,200 | 201,200 | ..... |
| " 15, " | 6 " " | 430,100 | 430,100 | ..... |
| March 15, 1861 | 6 " " | 173,100 | 50,000 | 123,100 |
| April 1, " | 6 " " | 727,600 | 100,000 | 627,600 |
| " 15, " | 6 " " | 624,400 | 145,000 | 479,400 |
| | | \$4,068,600 | \$2,838,500 | \$1,230,100 |

The views entertained, and heretofore often expressed by the Comptroller, in relation to the present awkward system of conducting the public business, which involves the necessity of continually anticipating the revenues, and depending entirely upon loans for the means to defray the current expenses of the Government, remain unchanged.

2. ASSESSMENT FUND BONDS OF 1864.—The issue of these bonds was authorized by an ordinance of the Corporation, passed May 7, 1860, entitled "An ordinance to authorize the borrowing of money to supply deficiencies in the 'Assessment Fund' for opening streets, avenues and squares, or public places, caused by delay in collecting assessments for said purposes, in pursuance of the eighteenth section of the Act, chapter 579, passed July 20, 1853."

These bonds bear interest at six per cent. per annum, payable half-yearly, on the first of May and November, and the principal is redeemable on the first day of November, 1864.

The amount issued in 1860, was.....\$500,000 00

The principal of these bonds is payable from collections upon assessments, for opening, widening and extending streets, &c., and the interest thereon is payable from the interest collected upon said assessments.

3. FLOATING DEBT FUND STOCK OF 1878.—The ordinance under which this stock was issued, is entitled "An ordinance to provide for liquidating the Floating Debt of the Corporation of the city of New York," and was passed August 11, 1860. The creation of the stock was authorized by chapter 408 of the laws of 1860, which act provides for the payment of the interest, and the redemption of the principal by annual installments, commencing with the year 1865, both payable from taxation.

The amount of this stock authorized by the act and ordinance above mentioned, is \$3,000,000. Proposals to purchase the same were invited by advertisement, in the usual manner, and the amount taken was

The premiums received thereon amounted to.....

\$2,748,000 00
45,562 56

\$2,793,562 56

4. STREET IMPROVEMENT FUND BONDS OF 1863.—The ordinance authorizing the issue of these bonds, was passed July 16, 1860, and is entitled "An ordinance to authorize the borrowing of money to supply deficiencies in the 'Street Improvement Fund' in pursuance of the eighteenth section of the act, chapter 579, passed July 20, 1853." They bear interest at six per cent. per annum, payable semi-annually, on the first of May and November, and the principal is redeemable on the first day of November, 1863.

The amount issued in 1860, was

\$300,000 00

The principal of these bonds is payable from collections upon assessments for street improvements, and the interest thereon is payable from the interest collected upon such assessments.

5. THE CENTRAL PARK IMPROVEMENT FUND STOCK OF 1887.—By the act chapter 771 of the laws of 1857, the Corporation was authorized to create a public fund or stock, to be denominated "The Central Park Improvement Fund Stock," and to issue the same from time to time as required by the Board of Commissioners of said Park, said Commissioners being restricted from adopting any plans for the improvement of the Park which would cost a sum the interest upon which would exceed \$100,000 per annum.

The Act chapter 349 of 1859 amended the above act of 1857 by providing that the entire expense of the improvement, when funded, shall not require for the annual interest thereon a greater sum than \$125,000.

The rate of interest on said stock having been fixed at six per cent. per annum, the amount authorized as above is, say \$2,083,200, the whole of which sum has been issued as follows :

| | |
|---|-----------------------|
| In 1857 and 1858..... | \$650,000 00 |
| " 1859 | 1,016,600 00 |
| " 1860, as stated on page 12..... | 416,600 00 |
| | <hr/> |
| | \$2,083,200 00 |
| The amount of premiums realized upon the several issues of this stock is..... | 5,499 97 |
| | <hr/> |
| Total proceeds..... | <u>\$2,088,699 97</u> |

The interest on this stock is payable quarter-yearly, on the first day of February, May, August and November, from taxation, and the principal is redeemable from the Sinking Fund for the Redemption of the City Debt on the first day of August, 1887.

6. THE CENTRAL PARK IMPROVEMENT FUND STOCK OF 1876.—The stock above mentioned having been insufficient for the completion of the improvement of the Park according to the amended plans adopted for the purpose, an Act was passed by the Legislature March 19, 1860 (chap. 85), providing that "the Mayor, Alder-

men, and Commonalty of the city of New York shall hereafter, from time to time, as required by the Board of Commissioners of the Central Park, create and issue a public fund or stock for the purpose of providing means for the laying out, construction, government, improvement and regulation of the Central Park, in the city of New York, to be denominated 'The Central Park Improvement Fund,' for a sum, the annual interest of which shall not exceed one hundred and fifty thousand dollars, but not more than one-third of the stock hereby authorized shall be issued in any one year from the date of the passage of this act. * * * *

In pursuance of the above Act, and the ordinances of the Corporation of May 28, 1860, August 16th, and December 18th, there has been issued of this stock in 1860, as stated on page 12, the sum of..... \$833,000 00

The rate of interest on this stock is fixed at six per cent. per annum, and the same is payable quarter-yearly from taxation. The principal is redeemable November 1, 1876, from the Sinking Fund for the Redemption of the City Debt, and the act provides that "the said Park shall be, and the same is hereby specifically pledged for the redemption thereof."

| | | |
|--|--|-----------------------|
| 7. THE WATER STOCK OF THE CITY OF NEW YORK OF 1854—(Payable in 1875).—The creation of this stock was authorized by chap. 342 of the laws of 1854, as amended by chap. 24 of the laws of 1857. The act of 1854 authorized the issue of a sum not exceeding..... | | \$500,000 00 |
| And the act of 1857 authorized an additional amount not exceeding..... | | 1,408,000 00 |
| Total..... | | <u>\$1,908,000 00</u> |

Of the above, there has been issued the following amounts, viz.:

| | | |
|---------------------------------------|-----------------------|-----------------------------|
| Under Ordinance of Aug. 19, 1856..... | \$29,100 00 | bearing int. at 5 per cent. |
| " " " Dec. 10, 1856..... | 1,000,000 00 | " " " 6 " " |
| " " " Nov. 1, 1859..... | 650,000 00 | " " " 6 " " |
| " " " do do see p. 13 | 228,900 00 | " " " 6 " " |
| Total..... | <u>\$1,908,000 00</u> | |

The principal of this stock is redeemable October 1, 1875, from the Sinking Fund for the Redemption of the City Debt, and the interest on same is payable quarterly from the Sinking Fund for the Payment of Interest on the City Debt.

8. THE CROTON WATER STOCK OF 1883.—This stock was authorized by the act, chap. 372, of the laws of 1860. The amount is limited to \$1,000,000, and the principal is redeemable November 1, 1883, from the Sinking Fund for the Redemption of the City Debt. The interest, at the rate of six per cent. per annum, is payable quarter-yearly, on the usual quarter days, from the Sinking Fund for the Payment of Interest on the City Debt.

The amount of said stock issued in 1860, in pursuance of the ordinance of August 9th, 1860, was, as stated on page 13, say..... \$525,000 00

9. REAL ESTATE BONDS OF THE CORPORATION OF THE CITY OF NEW YORK.—These bonds were authorized by chap. 516 of the laws of 1860. They bear interest at the rate of six per cent. per annum, payable quarterly from the Sinking Fund for Payment of Interest on the City Debt, and the principal is redeemable May 1, 1873, from the Sinking Fund for the Redemption of the City Debt.

The amount issued in 1860, in compromise and settlement with the State lessees of West Washington Market, of their claim for back rents of said market property, as stated on page 69, was..... \$300,000 00

Having thus presented a brief review of the revenues applicable to the ordinary support of the Municipal Government, and of the expenditures for that purpose; also of the various loans made during the year, the following remarks are submitted in relation to the several

* SPECIAL AND TRUST ACCOUNTS.

ABATEMENT OF NUISANCES.—The laws relating to the city of New York confer certain discretionary powers upon the Board of Health, to be exercised for the preservation of the public health in said city, among which powers is that of ordering the removal and abatement of nuisances. In case such orders are not complied with by the owners of the lots upon which the nuisance may be, the City In-

spector is authorized to remove or abate the same at the expense of the Corporation. The law also provides—

“That the amount of every such expense, which the said Mayor, Aldermen, and Commonalty shall incur or pay, as aforesaid, on account of the owner or owners of such lots or premises, for the abatement or removal of any such nuisance or nuisances, shall be a real incumbrance upon the lots and premises from or upon which such nuisance or nuisances shall be abated or removed, and shall bear lawful interest until paid, and that the same may be recovered, or the payment thereof, with costs, enforced in like manner as if the said lots and premises were mortgaged to the said Mayor, Aldermen, and Commonalty, for the payment thereof.” (*Vide Davies' Laws, p. 301.*)

The expenses incurred by the City Inspector for the above purposes, which he was unable to collect from the owners of property, were formerly paid by the Comptroller and charged to an account entitled “Liens on Lots,” which account also represented the expenses for various other purposes.

On entering upon the duties of his office, in 1859, the present Comptroller procured from the then City Inspector, Mr. Morton, a statement of the expenses incurred by him during his term of office (from 1856 to 1858, both inclusive) in abating and removing nuisances and which had been paid from the City Treasury, amounting to \$2,474.27.

This statement, together with diagrams of the property, and vouchers for the expenditures, was placed in the hands of the Collector of City Revenue for collection.

Statements of the like expenditures in 1859 and 1860, including the amount paid for similar work done by the Police Department in 1860, have also been handed to the Collector of City Revenue; but he states that he has been unable to collect but one of the numerous bills.

An appropriation was made by the Common Council in 1860, under the head of “Abatement of Nuisances,” “to provide a fund for expenditures by the City Inspector in abating nuisances, under the direction of the Common Council, the Board of Health, the Commissioners of Health, or other competent authority, the same to be recovered from the owners of the premises from or upon which such nuisances are removed or abated.”

The amended Police Act, Chap. 258, passed April 10, 1860, provides as follows :

"§ 53. The Board of Metropolitan Police may, by its order in writing, cause any tenement house to be cleansed at any time, after three days' notice for such cleansing shall have been served upon the owner, landlord, or agent thereof, and within such time the same has been neglected. The expense of * * * * * cleansing any tenement house, as aforesaid, shall be paid by the Comptroller of the City within which the said edifice or house is situated; a copy of the order of the Board in writing, together with the bill of expense, countersigned by the Comptroller aforesaid, with a description of the premises and real estate thereof, being filed with the Clerk of the County, shall become and continue to be a lien for the amount of such repairs, with interest, upon said premises, to the same effect as a judgment of a Court of Record, until such time as the Comptroller, on reimbursement of said expenses and interest, shall in writing authorize the said County Clerk to discharge the same."

The expenditures by the Board of Metropolitan Police, in pursuance of the above act, amounted to \$1,686.25, and there being no other means provided therefor, the same were paid from the appropriation above stated, and the proper vouchers, &c., duly filed in the County Clerk's office.

The account to which all payments for the purposes above mentioned, made since 1st January, 1859, have been charged, is entitled "Abatement of Nuisances."

The following exhibits the state of the account on December 31st, 1860 :

| | | |
|--|-----------------|-----------------|
| Appropriation for 1860..... | | \$2,500 00 |
| EXPENDITURES— | | |
| In 1859, by City Inspector..... | \$266 38 | |
| In 1860, by do. | \$383 20 | |
| In 1860, by Board of Police 1,686 25 | | |
| | <u>2,069 45</u> | |
| | | \$2,335 83 |
| COLLECTIONS— | | |
| In 1860, by Collector of City Revenue..... | 14 64 | |
| | <u>14 64</u> | |
| | | 2,321 19 |
| Credit balance..... | | <u>\$178 81</u> |

A list of the property subject to the liens created by the above expenditures, showing the amount due on each lot, may be seen on application to the Collector of City Revenue.

ASSESSMENT FUND.—The amount advanced from and due to the Treasury on this account, December 31, 1859, was \$1,051,469 58

Brought forward..... \$1,051,469 58

The disbursements in 1860, as stated on
page 16, were as follows :

| | |
|--|--------------------|
| For awards..... | \$721,867 00 |
| For fees of Collectors of Assessments. | 18,078 87 |
| For do do (paid H. N. Sherwood) | 1,580 72 |
| For taxed costs in sundry cases of opening streets..... | 34,224 14 |
| | <hr/> \$775,750 73 |

Amount transferred to the debit of this account from
"Unclaimed Warrants," being for payment made in
1859 to Gideon Stevens, for award on account of
opening One Hundred and Sixteenth street, and
erroneously paid from that account..... 506 76

Amount allowed and credited to H. N. Sherwood,
for fees due him as Deputy Collector of Assess-
ments..... \$12,134 82
Less, paid him by warrant, as above.. 1,580 72

| | |
|--|----------------------|
| | <hr/> 10,554 10 |
| | <hr/> 786,811 59 |
| | <hr/> \$1,838,281 17 |

The receipts to the credit of this fund, in 1860, were
as follows :

Amount as stated on page 12.....\$980,409 63
Amount credited this account, and charged to H. N.
Sherwood, being amount of collections made by
him as Deputy Collector of Assessments, and dis-
charged of record, but retained on account of fees
claimed to be due him..... \$19,721 00

Amount collected and retained on assess-
ment for extending the Bowery, omitted
to be discharged of record..... 282 00

20,003 00

Amount supplied from proceeds of *Float-
ing Debt Fund Stock* for the following
deficiencies in this fund, viz.:

Amount of one-third value of buildings on
assessments confirmed prior to year 1859,
unsettled..... \$71,108 00

Amount of assessments confirmed prior to
1859, on real estate of the Corporation... 16,899 87

| | | | |
|----------------------|-------------|--------------|----------------|
| Carried forward..... | \$88,007 87 | \$950,412 63 | \$1,838,281 17 |
|----------------------|-------------|--------------|----------------|

| | | | |
|--|-------------------|--------------|----------------|
| Brought forward..... | \$88,007 87 | \$950,412 63 | \$1,838,281 17 |
| Amount of taxed costs in cases when applications of the Corporation for the opening of streets was denied..... | 28,785 12 | | |
| For unexplained old balance, including amounts due from defaulting Collectors of Assessments..... | 287,728 38 | | |
| | <u>404,521 37</u> | | 1,354,934 00 |

Amount due to the Treasury, Dec. 31st, 1860..... \$483,347 17

A statement is given on page 55, showing the loans made to enable the Treasury to make the payments above stated, in advance of the collection of the assessments.

In order to show the actual condition of this fund at the above date, the following unsettled items should be taken into the account, viz.:

| | | | |
|--|------------------|--|--------------|
| Amount of unpaid awards, as stated on page 221..... | \$17,024 78 | | |
| Amount of over-payments on account of various assessments, to be refunded..... | 77 48 | | |
| | <u>17,102 26</u> | | |
| | | | \$500 449 43 |

To meet the above, the following assets are held, viz.:

| | | | |
|--|---------------------|--|--|
| Amount of uncollected assessments, | | | |
| In Bureau of Arrears..... | \$186,876 85 | | |
| In Bureau of Collection of Assessments | 203,585 00 | | |
| | <u>\$390,461 85</u> | | |

| | | | |
|---|-----------|--|--|
| Amount due from and payable by the Corporation for purchase of lands sold at public sale, for unpaid assessments, held in 1860 (see chap. 325, Laws of 1842)..... | 52,664 96 | | |
|---|-----------|--|--|

Amount payable by the Corporation for deficiency in the sums assessed for benefits to pay awards for damages, to wit:

| | | | |
|---|-----------------|--|--|
| In matter of opening Sixth avenue, from One Hundred and Twenty-fourth street to Harlem River..... | \$514 15 | | |
| In matter of extending Chambers street. | 3,894 91 | | |
| | <u>4,409 06</u> | | |

Amounts due from former Deputy Collectors of Assessments for collections made by them and not paid into the Treasury, viz.:

| | | | |
|-------------------|---------------|--|--|
| Samuel Allen..... | \$54 35 | | |
| R. McKinnin..... | 255 00 | | |
| | <u>309 35</u> | | |

Carried forward..... \$447,845 22 \$500,449 43

| | | |
|---|--------------|---------------------|
| Brought forward..... | \$447,845 22 | \$500,449 43 |
| Amount advanced for payment of taxed costs in various cases of openings, &c., the assessments for which have been duly confirmed, but are not yet payable, the same not having been finally acted upon by the Common Council..... | 52,604 21 | <u>\$500,449 43</u> |

A statement showing the amount of uncollected assessments belonging to this fund, Dec. 31st, 1859, assessments received and collections made during the year, and the amount remaining uncollected, at the close of the year, may be found on page 221.

| | |
|---|-------------------|
| CHARGES ON ARREARS OF ASSESSMENTS.—The balance remaining to the credit of this account December 31, 1859, exclusive of the unexpended appropriation under same head, was..... | \$188 10 |
| The collections during the year by the Clerk of Arrears amounted to the sum stated on page 12, say..... | 1,581 08 |
| Balance, December 31st, 1860..... | <u>\$1,769 18</u> |

The expenditures in 1860, amounting to \$3,456.25, were paid from the appropriation under the same head of account (see page 82).

| | |
|--|-------------------|
| CHARGES ON ARREARS OF TAXES.—The balance remaining to the credit of this account, December 31st, 1859, exclusive of the unexpended appropriation under same head, was..... | \$3,356 55 |
| The collections during the year by the Clerk of Arrears amounted to the sum stated on page 12, say..... | 3,551 79 |
| Balance, December 31st, 1860.... | <u>\$6,908 34</u> |

The expenditures in 1860, amounting to \$4,436.13, were paid from the appropriation under the same head of account (see page 82).

| | |
|---|---------------------|
| CENTRAL PARK FUND.—The amount advanced from and due to the Treasury on this account, Dec. 31, 1859, was..... | \$340,369 46 |
| Less amount of warrant drawn in 1859, against the appropriation for "Interest on Central Park Awards," and deposited to the credit of this fund in 1860, to reimburse an equal amount drawn therefrom for the payment of such interest..... | 4,947 67 |
| | <u>\$335,421 79</u> |
| Carried forward..... | \$335,421 79 |

| | | |
|---|--------------|---------------------|
| Brought forward..... | \$335,421 79 | |
| The disbursements in 1860, were as follows, viz.: | | |
| For payment of awards, including \$19.57 for interest on same, as stated on page 222 | \$1,053 07 | |
| For advertising (old bill)..... | 169 70 | |
| “ amount refunded for assessments paid in error..... | 216 00 | |
| For amount paid H. N. Sherwood for bal- ance of fees on assessments collected by him..... | 1,147 89 | |
| | | \$2,586 66 |
| Amount allowed and credited to H. N. Sherwood, for fees due him as Deputy Collector of Assessments..... | \$8,812 10 | |
| Less paid him by warrant as above..... | 1,147 89 | |
| | | 7,664 21 |
| | | 10,250 87 |
| | | <u>\$345,672 66</u> |

The receipts to the credit of this fund in
1860, were as follows:

| | | |
|---|--------------|-------------|
| Amount as stated on page 12..... | \$34,546 21 | |
| Less, for warrant drawn and credited to this fund in 1859, but not deposited with the Chamberlain until 1860..... | 4,947 67 | |
| | | \$29,598 54 |
| Amount credited to this account and charg- ed H. N. Sherwood, being amount of collections made by him during his term of office as Deputy Collector of Assess- ments, and discharged of record, but re- tained by him on account of fees claimed to be due him..... | \$25,522 00 | |
| Amount collected and not discharged of record, but retained as above..... | 16,956 00 | |
| | | 42,478 00 |
| Amount supplied from proceeds of <i>Floating Debt Fund</i> <i>Stock</i> , for unsettled assessments on property owned by the Corporation..... | 4,025 00 | |
| | | 76,101 54 |
| Amount due to the Treasury, Dec. 31, 1860,* carried forward. | \$269,571 12 | |

*The balance of the General Ledger (page 77) exhibits a balance to the debit of Central Park
Fund (Account No. 34) Dec. 31, 1860, of..... \$3,826,306 95
This balance is composed of the following, viz.:

| | | |
|--|----------------|-----------------------|
| Amount of balance Dec. 31, 1859 | \$3,846,400 32 | |
| Amount of payments in 1860, as above stated..... | \$2,586 66 | |
| Amount of assessments canceled..... | 92 00 | |
| | | 2,678 66 |
| | | \$3,849,078 98 |
| Deduct amount received for interest on awards..... | \$4,967 24 | |
| Amount collected by H. N. Sherwood, less fees..... | 17,804 79 | |
| | | 22,772 03 |
| | | <u>\$3,826,306 95</u> |

| | | |
|--|--------------|-----------------|
| Brought forward..... | \$269,571 12 | |
| For the purpose of showing the actual condition of this fund at the date above stated, the following unsettled items should be taken into account, to wit: | | |
| Amount of unpaid awards, as stated on page 222. | \$5,571 95 | |
| Amount of erroneous payments upon assessments, to be refunded..... | 2,766 09 | |
| | | <u>8,338 04</u> |
| | | \$277,909 16 |

To meet the above, the following assets are held, viz.:

| | | |
|--|--------------|------------------|
| Amount of uncollected assessments in hands of the Clerk of Arrears, see page 220..... | \$181,904 17 | |
| Amount due from former Collectors of Assessments, for collections made by them and not paid into the treasury, viz.: | | |
| Walter Oakley, Deputy Collector of Assessments..... | \$7,633 00 | |
| Ira A. Libby, Deputy Collector of Assessments..... | 44,098 00 | |
| | | <u>51,731 00</u> |
| | | 183,635 17 |
| Leaving a deficiency of..... | \$94,273 99 | |

| | | | |
|--|----------------|---------------------|----------------|
| CENTRAL PARK IMPROVEMENT FUND. —The balance remaining in the Treasury to the credit of this fund, Dec. 31, 1859, was..... | | | \$657 54 |
| The receipts for stock issued in 1860 were as follows: | | | |
| Amount as stated on page 12..... | \$1,016,317 53 | | |
| Amount received for Central Park Improvement Fund Stock of 1876, issued May 28, 1860, as stated on page 12..... | 250,000 00 | | |
| | | <u>1,266,317 53</u> | |
| | | | \$1,266,975 07 |

The disbursements in 1860, were as follows:

| | | |
|--|-----------------------|---------------------|
| Amount of warrants on the Treasury deposited to the credit of the Board of Commissioners of the Central Park, in the Bank of Commerce in New York..... | \$766,600 00 | |
| Amount received as above, for stock issued May 28, 1860, deposited in same manner, 250,000 00 | | |
| | <u>\$1,016,600 00</u> | |
| For expenses of advertising proposals for stock, &c... | 2,099 56 | |
| | | <u>1,018,699 56</u> |

Balance in the Treasury to the credit of this fund, Dec. 31, 1860, \$248,275 51

The following statement exhibits the amount annually deposited to the credit of the Board of Commissioners of Central Park, for the purpose of improving said park :

| | | |
|---|-----------------------|--|
| In 1858..... | \$600,000 00 | |
| " 1859..... | 1,066,600 00 | |
| " 1860..... | 1,016,600 00 | |
| | <u>\$2,683,200 00</u> | |
| Amount paid for expenses of advertising proposals for stock, &c.: | | |
| In 1859..... | \$1,769 93 | |
| " 1860..... | 2,099 56 | |
| | <u>3,869 49</u> | |
| Total disbursements by the Corporation to Dec. 31, 1860*.... | <u>\$2,687,069 49</u> | |

For particulars of expenditures of the Board of Central Park Commissioners, reference is made to the published annual reports of said Board.

| | | | |
|--|--|--|---------------------|
| CROTON WATER WORKS EXTENSION AND NEW RESERVOIR.—The balance in the Treasury to the credit of this account, Dec. 31st, 1859, was..... | | | \$101,470 39 |
| The receipts for stocks issued in 1860, as stated on page 13, amounted to..... | | | 767,164 12 |
| | | | <u>\$868,634 51</u> |

The disbursements, in 1860, were as follows :

| | | |
|---|---------------------|---------------------|
| For awards for land damages (New Reservoir)..... | \$2,232 72 | |
| " purchase of land for gate-houses..... | 4,495 00 | |
| " advertising proposals for stock, &c..... | 1,459 02 | |
| " balance due on contract for sewer in New Reservoir..... | 2,836 45 | |
| " building New Reservoir..... | 340,106 20 | |
| " building gate-houses..... | 98,089 82 | |
| " High Bridge Improvement..... | 53,225 69 | |
| " laying mains in Fourth avenue..... | 13,863 19 | |
| " iron pipes and castings..... | 50,208 89 | |
| " Engineers and Inspectors on the New Reservoir.. | 27,564 11 | |
| " lowering mains in Eighth avenue..... | 21,703 01 | |
| " laying pipe in Fourth avenue and Central Park.. | 29,043 31 | |
| Carried forward..... | <u>\$644,827 41</u> | <u>\$868,634 51</u> |

* The Balance-sheet of the General Ledger (page 77) shows a balance to the debit of Central Park Improvement Fund (Account No. 28) of..... \$2,667,924 49
This balance is made up as follows, viz :
Amount of disbursements, as above..... \$2,687,069 49
Less Amount received for premiums on stocks issued..... 19,145 00
\$2,667,924 49

| | | |
|---|--------------|---------------------|
| Brought forward..... | \$644,827 41 | \$868,634 51 |
| For law expenses..... | 1,110 00 | |
| “ wagon hire..... | 577 77 | |
| “ stationery and miscellaneous bills..... | 112 50 | |
| | <hr/> | 646,627 68 |
| Balance in the Treasury, Dec. 31, 1860..... | | <u>\$222,006 83</u> |

| | | |
|---|-----------------------|--------|
| <hr/> | | |
| FLOATING DEBT FUND.—The receipts to the credit of this fund for | | |
| stock issued in 1860, as stated on page 11, amounted to..... | \$2,793,562 56 | |
| The disbursements for advertising proposals for stock, and for litho- | | |
| graphic stock certificates, amounted to..... | | 728 28 |
| | | <hr/> |
| Balance to the credit of this Fund, Dec. 31, 1860.... | <u>\$2,792,834 28</u> | |

The principal item in the account of old deficiencies, intended to be supplied by the proceeds of the “Floating Debt Fund Stock,” is that of uncollectible personal taxes, amounting to about \$1,500,000. Of this sum, the Receiver of Taxes has returned to the Comptroller during the year an account of the uncollected personal taxes for the years 1843 to 1851, inclusive, which he reports as uncollectible, amounting to \$249,338.71. In addition to this sum, there remained uncollected at the end of the year, of the personal taxes of the years 1852 to 1859, inclusive, the sum of \$1,403,650.29, and it is estimated that not more than \$100,000 of said amount will ever be realized. On examining the subject, however, the Comptroller has not felt authorized to cancel said taxes. They are composed of a great number of items, mostly of small amounts. It is known that many persons whose names appear in the lists of said taxes have deceased, others have removed from the city. In some cases, persons were assessed who possessed no property. In other cases, the same person was twice assessed, once in the ward where he transacted business, and again where he resided. But in respect to a majority of the items, there is no evidence before the Comptroller that they cannot be collected.

The Act establishing the Bureau of Arrears (Chapter 579 of 1853), provided for the return to that Bureau, by the Receiver of

Taxes, of the taxes on real estate only, and ample provision is made by that, and other laws, for enforcing the collection of such taxes, by a sale of the property upon which they are imposed. No similar or other provision appears to have been made for closing the taxes on personal estate. It would seem to be proper that authority should be vested in the Comptroller upon a return being made to him by the proper officer, within a specified time, setting forth that such taxes could not be collected, to mark the same off the books, and make provision in the next succeeding levy for supplying the amount.

Besides the deficiency above stated, it has been ascertained that the following deficiencies existed in the two principal trust funds, on the 1st of January, 1859, viz.:

| | |
|---|--------------|
| Assessment Fund, (see page 42)..... | \$404,521 37 |
| Street Improvement Fund, (see page 53)..... | 588,123 00 |

Inasmuch as the investigations of the accounts of old assessments, &c., have not yet been completed, and the difficulty above stated in regard to the uncollectible taxes remains unsettled, the application or transfer of the proceeds of the "Floating Debt Fund Stock" has not yet been made in the Chamberlain's books.

| | |
|---|-------------|
| INTEREST ON ASSESSMENTS.—The balance to the credit of this account, December 31st, 1859, was..... | \$37,995 89 |
|---|-------------|

The receipts, in 1860, have been as follows:

| | | |
|--|--------------|------------|
| From collections upon assessments belong to "Assessment Fund," "Central Park Fund," and "Street Improvement Fund," as stated on page 13..... | \$142,514 09 | |
| Amount transferred from the Street Improvement Fund, to the credit of this account, for interest on advances made to contractors..... | 7,122 08 | |
| Amount credited this account and charged to H. N. Sherwood, for collections made by him and not previously settled..... | 5,493 21 | |
| | | 155,129 38 |
| Carried forward..... | \$193,125 27 | |

Brought forward..... \$193,125 27

The disbursements on this account were as follows :

| | |
|---|-------------------|
| Interest on \$1,098,200, of Assessment | |
| Bonds, payable May 1st, 1860..... | \$34,489 00 |
| Interest on \$1,098,200, of Assessment | |
| Bonds, payable Nov. 1st, 1860..... | 34,489 00 |
| | <hr/> \$68,978 00 |
| Interest on \$500,000, of Assessment Fund Bonds, | |
| payable Nov. 1st, 1860..... | 10,655 33 |
| Interest on \$300,000, of Street Improvement Fund | |
| Bonds, payable Nov. 1st, 1860..... | 4,948 59 |
| Amount refunded for payments received in error... | 525 79 |
| Amount of Fees of Collectors of Assessments upon | |
| Interest collected..... | 901 62 |
| Amount allowed for interest on work done, in cer- | |
| tain cases of unusual delay in the confirmation of | |
| assessments therefor..... | 2,793 28 |
| | <hr/> |
| Amount of payments, as stated on page 16..... | \$88,802 61 |
| Amount charged this account, and credited "Street | |
| Improvement Fund," for interest allowed a con- | |
| tractor | 23 24 |
| Amount charged this account and credited H. N. | |
| Sherwood, for interest allowed him on final set- | |
| tlement of his accounts..... | 437 17 |
| | <hr/> |
| | 89,263 02 |
| | <hr/> |
| Balance to the credit of this account, Dec. 31, 1860..... | \$103,862 25 |
| | <hr/> <hr/> |

INTESTATE ESTATES.—The amount in the Treasury to the credit of this account

| | |
|--|-------------------|
| December 31, 1859, was..... | \$73,598 70 |
| The receipts in 1860, as stated on page 13, amounted to..... | 3,629 39 |
| | <hr/> \$77,228 09 |

The amount called for and withdrawn during the year, on account of various estates, including "Proctor's fees" thereon, was.... 7,835 25

Credit balance December 31, 1860..... \$69,392 84

The following statement exhibits the receipts and payments on this account, and the balances remaining in the Treasury for a number of years past :

| Year. | Balances at Commencement of the year. | Balances paid over by the Public Administrator. | Payments to next of kin, &c. |
|-----------|---------------------------------------|---|------------------------------|
| 1850..... | \$47,095 73 | \$3,566 35 | \$873 10 |
| 1851..... | 49,788 98 | 4,172 25 | 1,386 33 |
| 1852..... | 52,574 90 | 3,649 27 | 1,721 99 |
| 1853..... | 54,502 18 | 4,007 79 | 890 12 |
| 1854..... | 57,619 85 | 3,370 99 | 536 02 |
| 1855..... | 60,450 82 | 11,769 64 | 937 91 |
| 1856..... | 71,286 55 | 5,067 61 | 1,489 51 |
| 1857..... | 74,964 65 | 7,849 97 | 4,800 31 |
| 1858..... | 78,014 31 | 2,567 35 | 7,570 54 |
| 1859..... | 73,011 12 | 1,354 09 | 766 51 |
| 1860..... | 73,598 70 | 3,629 39 | 7,835 25 |
| 1861..... | 69,392 84 | .... | .... |

LANDS PURCHASED FOR TAXES AND ASSESSMENTS.—The amount advanced from and due to the Treasury on this account, December 31, 1859, was \$69,070 85

The credits to said account in 1860, were as follows :

| | | |
|---|-------------|-----------|
| Amount received by the Clerk of Arrears, as stated on page 13..... | \$26,515 59 | |
| Amount of loss by compromise with owners of certain lands sold for unpaid assessments, by reason of alleged irregularities, &c., in respect to the works for which such assessments were made | 2,113 17 | |
| | | 28,628 76 |

Balance due to the Treasury Dec. 31st, 1860..... \$40,442 09

In order to provide a fund for the purchase of lands sold at the public sales for unpaid taxes, assessments, and Croton water rents, an appropriation was made by the ordinance passed January 27, 1860, for the sum of..... \$60,000 00

From this amount there was paid in 1860, for the following purchases, viz. :

| | | |
|--|-------------|-----------|
| Lands sold October and November, 1859, for unpaid Taxes and Croton Water Rents, of the years 1852, 1853, and 1854 .. | \$25,525 86 | |
| Lands sold June, 1860, for unpaid Taxes and Croton Water Rents of the year 1855..... | 357 03 | |
| | | 25,882 89 |

Balance unexpended Dec. 31, 1860, as stated on page 83... \$34,117 11

At the public sale held in December, 1860, for unpaid assessments for opening, widening, and extending streets, purchases were made in behalf of the Corporation, amounting to \$85,102.50, but the same were not paid for until after the close of the year.

The amount of purchases for unpaid assessments, taxes, &c., held by the Corporation, Dec. 31, 1860, was as follows :

| | | |
|---|-------------------|---------------------|
| Purchases prior to 1860, as above stated..... | \$69,070 85 | |
| Purchases in 1860, for Taxes (see p. 50) | \$25,882 89 | |
| do do " Assessments .. | 85,102 50 | |
| | <u>110,985 39</u> | |
| | | \$180,056 24 |
| Deduct amount redeemed and settled for in 1860 (see page 50)... | | <u>28,628 76</u> |
| Total December 31st, 1860..... | | <u>\$151,427 48</u> |

It will be seen from the above statement, that a considerable increase is required in the amount of the fund, for conducting this branch of the public business.

There is a large amount of assessments due to the Corporation for street improvements, and for opening Central Park, also for taxes (say for years 1856, 1857, and 1858), which will be offered for sale as soon as the condition of the money market shall be such as to render it probable that bidders will be found for the same. It is likely, however, that in any event a considerable amount will have to be purchased by the Corporation.

In respect to the purchases made prior to 1859, and particularly at the sale for unpaid assessments held in June, 1856, for which leases have been executed and received, the time for redemption (two years) having expired, notices thereof have been duly served upon the owners of the lands, or parties in whose names the same were last assessed for taxes thereon, as required by law, requiring them to pay the amount, including costs, &c., within six months after the service of such notices, and that in case of failure by said parties to comply with such requirement, the conveyance or lease will become absolute, and they be barred from all right or title to the property during the term of years for which the same was purchased at the public sale.

The proper disposition to be made of the lands so purchased, and to which the title of the Corporation has become absolute, will be considered at an early day.

STREET IMPROVEMENT FUND.—The amount advanced from, and due to the Treasury, on this account, Dec. 31st, 1859, was..... \$2,022,892 87

The disbursements in 1860, were as follows, viz.:

| | | |
|--|-------------------|-------------------|
| Amount as stated on page 17..... | \$1,122,007 11 | |
| Less transferred from "Interest on Assessments"..... | 23 24 | |
| | <u> </u> | \$1,121,983 87 |
| Balance of amount allowed and credited H. N. Sherwood, for fees upon collections made by him as Deputy Collector of Assessments..... | 3,840 52 | |
| | <u> </u> | 1,125,824 39 |
| | | <u> </u> |
| | | \$3,148,717 26 |

The receipts to the credit of this fund in 1860, were as follows, viz.:

| | |
|--|-------------------|
| Amount as stated on page 14..... | \$689,973 99 |
| Amount credited this account, and charged to H. N. Sherwood, being amount of collections made by him as Deputy Collector of Assessments, and discharged of record, but retained by him on account of fees claimed to be due him..... | \$2,118 17 |
| Amount collected and retained by him on assessments omitted to be discharged of record | 2,240 57 |
| | <u> </u> |
| | 4,358 74 |

Amount supplied from proceeds of the "*Floating Debt Fund Stock*," for the following deficiencies in this fund, viz.:

| | | |
|---|-------------------|-------------------|
| Amount of payments on account of various Street Improvements, in excess of amounts provided by the assessments therefor, also upon works not properly authorized by the Common Council, and therefore not recoverable by assessments, as detailed in Journal to Contract, Ledger No. 1, pages 183, 184, also 209, 210, and 211..... | \$46,938 98 | |
| | <u> </u> | |
| Carried forward..... | \$46,938 98 | \$694,332 73 |
| | | <u> </u> |
| | | \$3,148,717 26 |

| | | | |
|--|-------------|--------------|----------------|
| Brought forward..... | \$40,938 98 | \$694,332 73 | \$3,148,717 26 |
| Amount payable by the Corporation, for deficiency in the valuation of assessable property *..... | 137,208 81 | | |
| Amount payable by the Corporation, for proportion of the expense of laying Belgian pavement on various streets † | 31,411 96 | | |
| Amount payable by the Corporation, for assessments upon its real estate, confirmed prior to 1859..... | 22,032 98 | | |
| Amount of assessments remitted, as stated at foot..... | 8,753 24 | | |
| Amount of assessments vacated by Supreme Court, see below..... | 39,487 84 | | |
| Amount of old unexplained deficiency, including amounts due from defaulting Collectors of Assessments..... | 302,289 19 | | |
| | | 588,123 00 | |
| | | | 1,282,455 73 |

Balance due to the Treasury, December 31st, 1860... \$1,866,261 53

In order to show the actual condition of this Fund, at the above date, the following unsettled items must be taken into the account, viz.:

| | | | |
|---|-------------|--|----------------|
| Amount due to contractors and others upon works for which assessments have been duly confirmed..... | \$25,161 33 | | |
| Amount of over-payments, on account of various assessments, to be refunded..... | 67 79 | | |
| | | | 25,229 12 |
| | | | \$1,891,490 65 |

To meet the above amount, the following assets are held, viz.:

| | | | |
|--|--------------|----------------|--|
| Amount of uncollected assessments | | | |
| In Bureau of Arrears..... | \$592,575 50 | | |
| " Bureau of Collection of Assessments..... | 317,349 76 | | |
| | | \$909,925 26 | |
| Carried forward..... | \$909,925 26 | \$1,891,490 65 | |

* For list of works and amount of deficiency on each, see Comptroller's Annual Report for 1859, page 29.

† For list of streets, see Comptroller's Annual Report for 1859, page 30.

REMISSIONS OF ASSESSMENTS.—belonging to Street Improvement Fund.—Amount remitted and canceled in 1859, as detailed in the Comptroller's Report for 1859, page 176..... \$5,812 64

Remissions in 1860, as stated on page 168 of this Report, viz.:

| | | | |
|---|------------|--|----------|
| In Bureau of Collection of Assessments..... | \$1,474 78 | | |
| " Bureau of Arrears..... | 1,465 82 | | |
| | | | 2,940 60 |

Total, as above stated..... \$8,753 24

ASSESSMENTS VACATED.—Amount of items vacated in 1859, as detailed in the Comptroller's Report for 1859, page 176..... \$17,244 59

Vacations in 1860, as stated on page 167 of this Report, viz.:

| | | | |
|---|-----------|--|-----------|
| In Bureau of Collection of Assessments..... | \$947 46 | | |
| " Bureau of Arrears..... | 21,295 79 | | |
| | | | 22,243 25 |

Total, as above..... \$39,487 84

Brought forward..... \$909,925 26 \$1,891,490 65
 Amount due from the following Collectors of Assessments, for collections made by them, and not paid into the Treasury, the same having been ascertained by the production and filing in the Comptroller's office of the original receipts for said amounts, to wit:

| | | |
|--|-------------|-----------------------|
| Walter Oakley, Deputy Collector..... | \$15,647 52 | |
| Julius Johnson, Deputy Collector..... | 1,369 80 | |
| Geo. G. Campbell, Deputy Collector.... | 303 69 | |
| Ira A. Libby, Deputy Collector..... | 538 99 | |
| Zelotes Wilson, Deputy Collector..... | 132 95 | |
| Samuel Allen, Deputy Collector..... | 181 93 | |
| James Ackerman, Deputy Collector.... | 85 90 | |
| Robt. McKinnin, Deputy Collector..... | 66 25 | |
| Joseph R. Taylor, Collector..... | 6 90 | |
| | | 18,333 93 |
| Amount of advances to contractors and others, upon works in progress or not completed, and for which assessments have not been made..... | | 963,231 46 |
| | | <u>\$1,891,490 65</u> |

A statement, showing the amount of uncollected assessments belonging to this fund, December 31, 1859, assessments received, collections and settlements made during the year, and the amount remaining uncollected at the end of the year, may be found on page 223. The Comptroller's communication to the Common Council under date of February 25th, 1861 (see Board of Aldermen Doc. No. 7, of 1861), contains a list of all contracts made by the Corporation, and filed in his office, in 1860; also statements in detail of the payments made on account of each contract during the year, with remarks in relation to the condition of the several works at the close of the year.

| | |
|---|--------------------|
| UNCLAIMED WARRANTS.—The amount remaining to the credit of this account, December 31, 1859, was..... | \$58,572 59 |
| Amount received in 1860, as stated on page 14..... | 1,154 48 |
| Carried forward..... | <u>\$59,727 07</u> |

| | | |
|--|-------------|--------------------|
| Brought forward..... | | \$59,727 07 |
| The amount of disbursements in 1860, as stated on page 17, was..... | \$12,714 86 | |
| Less amount transferred to the debit of Assessment Fund, as stated on page 41..... | 506 76 | |
| | | <u>12,208 10</u> |
| Balance, December 31st, 1860..... | | <u>\$47,518 97</u> |

| | | |
|---|-------------|-------------------|
| WARRANTS DRAWN PRIOR TO 1859.—The amount of Warrants drawn on the Treasury, and assumed to be outstanding on the 1st of January, 1859, was..... | | \$70,000 00 |
| Of this amount there was presented to and paid by the Chamberlain, in 1859, the sum of..... | \$59,802 86 | |
| In 1860, as stated on page 17..... | 1,578 83 | |
| | | <u>61,381 69</u> |
| Balance supposed to be afloat December 31, 1860..... | | <u>\$8,618 31</u> |

| | | |
|--|-------------|--------------------|
| WARRANTS DRAWN IN 1859.—The amount of Warrants drawn during the year 1859, which had not been presented for payment at the close of that year, was | \$84,131 45 | |
| Of these there were canceled in 1860, see page 19.... | 66 00 | |
| | | <u>\$84,065 45</u> |
| The amount presented to and paid by the Chamberlain in 1860, as stated on page 17, was..... | | 82,505 39 |
| Outstanding, December 31st, 1860, see page 90..... | | <u>\$1,560 06</u> |

LOANS AND ADVANCES ON THE TRUST ACCOUNTS.—The following statement exhibits the amounts advanced from and due to the Treasury on the several "Trust Accounts" :

| | |
|--|-----------------------|
| Assessment Fund, see page 42..... | \$483,347 17 |
| Central Park Fund, see page 44..... | 269,571 12 |
| Street Improvement Fund, see page 53..... | 1,866,261 53 |
| | <u>\$2,619,179 82</u> |
| The loans made on the above accounts are represented by the following outstanding bonds, viz.: | |
| Assessment Bonds, payable July 1, 1861..... | \$789,600 00 |
| Assessment Bonds, payable October 1, 1862..... | 308,600 00 |
| Assessment Fund Bonds, payable November 1, 1864.. | 500,000 00 |
| Street Improvement Fund Bonds, payable November 1, 1868..... | 300,000 00 |
| | <u>1,898,200 00</u> |
| Balance due to the Treasury December 31, 1860..... | <u>\$720,979 82</u> |

THE SINKING FUNDS.

THE SINKING FUND FOR THE REDEMPTION OF THE CITY DEBT.—The amount standing to the credit of this fund, on the 31st of December, 1859, was. \$1,646,567 87

The receipts in 1860 were as follows, viz.:

| | | |
|---|--------------|---------------------|
| Amount of income from the ordinary sources of revenue, as detailed on page 105..... | \$448,625 96 | |
| Amount of annual payment by the Corporation, on account of the principal of "Public Education Stock," redeemable in 1873 (see page 97)..... | 4,657 36 | |
| Amount of surplus of the Sinking Fund for the payment of interest on the City Debt, for 1860, (see page 62) | 776,674 13 | |
| Amount received from Investments paid off..... | 3,261,070 98 | |
| Amount received to reimburse temporary advances from this fund on other accounts..... | 38,969 01 | |
| Amount received for proportion of appraisers' fees in relation to the lease of Canal street pier.... | 25 00 | |
| | | <u>4,530,022 44</u> |
| | | \$6,176,590 31 |

The payments from said fund during the year were as follows, viz.:

For redemption of City Stocks, viz.:

| | | |
|---|----------------|---------------------|
| Water Stock, redeemable Jan. 1, 1858..... | \$44,221 00 | |
| Less amount of warrants not called for..... | 9,571 00 | |
| | | <u>\$34,650 00</u> |
| Water Stock, redeemable Jan. 1, 1860.... | \$2,501,700 00 | |
| Less amount of warrants not called for..... | 55,634 00 | |
| | | <u>2,446,066 00</u> |
| | | \$2,480,716 00 |

For Expenses:

| | | |
|--|----------------|-------------------|
| Counsel fees in relation to West Washington Market..... | \$500 00 | |
| Counsel fees in relation to Brooklyn ferries..... | 1,000 00 | |
| Advertising, printing and posting bills, &c..... | 567 29 | |
| Blank Books..... | 16 00 | |
| Preparing and printing maps of real estate owned by the Corporation. | 2,524 10 | |
| William Miner, Register, for recording deeds..... | 50 45 | |
| Salary of W. H. Dikeman, as Clerk to the Commissioners..... | 300 00 | |
| | | <u>\$4,957 84</u> |
| Carried forward..... | \$2,480,716 00 | \$6,176,590 31 |

| | | | |
|--|------------|----------------|----------------|
| Brought forward..... | \$4,957 84 | \$2,480,716 00 | \$6,176,590 31 |
| Searches and other services in relation to settlement of awards on account of opening the Central Park | 1,000 00 | | |
| | | 5,957 84 | |

For Investments, viz.:

| | | | |
|---|--------------|--------------|--|
| Floating Debt Fund Stock..... | \$127,500 00 | | |
| Croton Water Stock of 1883..... | 395,726 25 | | |
| Water Stock of 1870..... | 75 00 | | |
| Central Park Improvement Fund Stock | 290,200 00 | | |
| City Revenue Bonds of 1860..... | 1,300,000 00 | | |
| County " " " " | 500,000 00 | | |
| | | 2,613,501 25 | |
| For amount temporarily advanced from this fund on other accounts..... | 38,406 31 | | |
| | | 5,138,581 40 | |

Balance to the credit of this fund Dec. 31, 1860, as stated on page 123 \$1,038,008 91

The balance sheet of the ledger of the Commissioners of the Sinking Funds, given on page 103, shows the amount of the Capital of this Fund, also the investments made and securities held by them at the above date.

In relation to the revenues of this Fund, the amount and sources of which, in 1860, are detailed on page 105, the following remarks and explanations are submitted.

| | | | |
|---|--------|--|---------------------|
| BONDS AND MORTGAGES. —The amount of bonds and mortgages held by the Corporation Dec. 31, 1859, was | | | |
| | | | \$362,801 53 |
| Add bond and mortgage of Jeremiah Towle, received for grant of a water lot, omitted to be entered until after the books were closed for the year..... | 611 25 | | |
| | | | \$363,412 78 |
| Of the above there was collected in 1860, the sum of..... | | | 47,436 04 |
| Balance uncollected, Dec. 31, 1860..... | | | <u>\$315,976 74</u> |

A number of the above bonds and mortgages are in the hands of the Counsel to the Corporation for collection, the parties thereto having suffered the interest on them to remain unpaid for a long time. The statement of the Counsel to the Corporation, on pages 209 and 210, exhibits the condition of the same.

COMMUTATION OF QUIT RENTS.—Statements are given on pages 127 to 130, showing the names of grantees of water lots subject to the payment of an annual rent, and the amount remaining uncommuted December 31st, 1860, also the amount of back rents then due on the same. Of the grants commuted in 1860, there was received the sum of..... \$7,029.88

The receipts from the same source, during the last ten years, were as follows, to wit :

| | | | |
|--------------|-------------|--------------|------------|
| In 1851..... | \$20,932 15 | In 1856..... | \$9,315 26 |
| 1852..... | 124,603 91 | 1857..... | 3,385 34 |
| 1853..... | 55,975 75 | 1858..... | 15,344 80 |
| 1854..... | 12,952 37 | 1859..... | 6,023 16 |
| 1855..... | 1,629 35 | * 1860..... | 7,029 88 |

INTEREST FROM INVESTMENTS.—The receipts in 1860, from this source, as stated on page 105, amounted to..... \$191,824.70

The receipts from this source, for several previous years, were as follows, to wit :

| | | | |
|--------------|--------------|--------------|--------------|
| In 1851..... | \$166,552 99 | In 1856..... | \$189,975 02 |
| 1852..... | 179,033 63 | 1857..... | 319,559 85 |
| 1853..... | 169,734 98 | 1858..... | 201,322 54 |
| 1854..... | 184,209 86 | 1859..... | 218,142 49 |
| 1855..... | 228,462 36 | 1860..... | 191,824 70 |

LICENSE FEES.—The receipts for licenses, granted by his Honor the Mayor for the following purposes, are by law pledged and appropriated to this Fund. The following table exhibits the receipts for the same during the years stated :

| FOR WHAT PURPOSE GRANTED. | 1854. | 1855. | 1856. | 1857. | 1858. | 1859. | 1860. |
|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Junk Dealers..... | \$8,575 00 | \$10,720 00 | \$9,270 00 | \$7,005 00 | \$9,765 00 | \$13,165 00 | \$12,290 00 |
| Hackney Coaches..... | 3,555 00 | 3,672 00 | 3,324 00 | 2,272 00 | 5,316 00 | 4,239 00 | 4,289 00 |
| Pawnbrokers..... | 2,100 00 | 2,100 00 | 2,250 00 | 2,350 00 | 2,550 00 | 2,750 00 | 2,700 00 |
| Stages..... | 12,236 25 | 14,668 75 | 10,042 75 | 6,714 75 | 9,301 50 | 20,105 50 | 11,698 00 |
| Second-hand Dealers... | 3,633 00 | 3,602 00 | 2,600 00 | 1,725 00 | 3,468 00 | 5,475 00 | 5,325 00 |
| | <u>\$30,099 25</u> | <u>\$34,762 75</u> | <u>\$27,486 75</u> | <u>\$20,066 75</u> | <u>\$30,400 50</u> | <u>\$45,734 50</u> | <u>\$36,302 00</u> |

MARKET FEES AND RENTS.—The receipts from this source in 1860 amounted to..... \$99,943.84

A statement is given on pages 133 to 148, exhibiting the comparative weekly and aggregate receipts from each market for the years 1859 and 1860. The decrease in 1860 was owing to the fact that from the 31st December, 1859, to the 24th of September, 1860, the rents of the West Washington Market property (excepting 48 feet along the westerly line of West street) were collected by Taylor and Brennan, lessees from the State, in pursuance of an order of the Supreme Court.

MARKET CELLAR RENTS.—The amount of such rents accrued and remaining uncollected Dec. 31, 1859,

| | | |
|---------------------------------------|------------|--------------------|
| was | \$4,615 50 | |
| The amount accrued in 1860, was | 21,689 65 | |
| | | <u>\$26,305 15</u> |
| Carried forward..... | | \$26,305 15 |

| | |
|---|------------------|
| Brought forward..... | \$26,305 15 |
| The collections made by the Collector of City Revenue in 1860, amounted to..... | \$18,001 08 |
| Amount allowed for damages, repairs, &c., &c..... | 1,253 07 |
| | <u>19,254 15</u> |
| Amount remaining uncollected Dec. 31, 1860..... | \$7,051 00 |
| The receipts from this source in 1859 were..... | \$16,808 26 |

REAL ESTATE, SALES OF.—The receipts from this source were derived from the following sales, viz. :

| | |
|---|--------------------|
| Award for damages to school-house property on part of lot No. 249 William street, taken for extension of Chambers street, less assessments, &c..... | \$23,372 89 |
| Received for old building on the above lot sold at auction..... | 600 00 |
| Received from J. Edgar for sale of part of old South Hampton road, south side of Nineteenth street, between Fifth and Sixth avenues..... | 720 20 |
| Total, as stated on page 105..... | <u>\$24,692 59</u> |

STREET VAULTS.—The receipts from this source in 1860, amounted to the sum of..... \$23,241.81

The following statement will enable a comparison of the above to be made with the receipts from the same source in previous years :

| | | | |
|--------------|------------|--------------|-------------|
| In 1851..... | \$6,674 83 | In 1856..... | \$14,983 42 |
| 1852..... | 8,922 91 | 1857..... | 18,143 12 |
| 1853..... | 15,726 91 | 1858..... | 15,962 56 |
| 1854..... | 12,805 63 | 1859..... | 17,616 74 |
| 1855..... | 11,529 73 | 1860..... | 23,241 81 |

The Comptroller deems it proper to renew the suggestion made in his last annual report in relation to the revenue from this source.

Under the existing ordinances, no vault or cistern can be constructed in any of the streets of the city without the written permission of the Croton Aqueduct Board, under a penalty of one hundred dollars. After obtaining such permission, the person applying for the same is required to pay fifteen cents for each square foot of ground used for such purposes. This price is, in most cases, much less than the

value of an equal amount of the adjoining ground, whilst the additional room acquired at this low rate is of equal value for all practical purposes with the adjoining cellars. The increasing demand for such room throughout the city would warrant a material increase in the price charged for the same, which should, however, be graduated according to the value of property in the locality.

WATER LOT QUIT RENTS.—The amount of such rents, arising from grants issued by the Corporation prior to the year 1804, received in 1860, was\$154 02.

The following statement shows the receipts from this source in each year, since 1851 :

| | | | |
|--|----------|--------------|------------|
| In 1851..... | \$323 01 | In 1856..... | \$54 45 |
| 1852..... | 131 88 | 1857..... | 322 69 |
| 1853..... | 404 96 | 1858..... | 94 84 |
| 1854..... | 212 26 | 1859..... | 93 48 |
| 1855..... | 63 68 | 1860..... | 154 02 |
| The amount due for such rents, Dec. 31, 1859, was..... | | | \$452 24 |
| The amount accrued in 1860..... | | | 149 54 |
| | | | <hr/> |
| Collected in 1860, as above..... | | | * \$601 78 |
| | | | 154 02 |
| | | | <hr/> |
| Amount remaining unpaid and due, Dec. 31, 1860..... | | | \$447 76 |

A list of the few of such grants remaining uncommuted, with a statement of the amount of back rent due on each, is given on page 130.

The disbursements from the Sinking Fund for the Redemption of City Debt are detailed on pages 56 and 57. It is deemed proper, however, to add the following explanation in relation to the

REDEMPTION OF CITY STOCKS.—The amount of Water Stock issued, in pursuance of the act of March 29, 1838, payable Jan. 1, 1858, was.....\$3,000,000 00

In the transfer of this stock two errors have occurred: in one case a certificate of Water Stock, payable Jan. 1st, 1860, was given in exchange for a like amount, say \$1,700 00
In another case a certificate of Water Stock, payable in 1870, was given in exchange for one of the like amount, say..... 200 00

| | | |
|----------------------|----------|----------------|
| | 1,900 00 | |
| | <hr/> | \$2,998,100 00 |
| Carried forward..... | | \$2,998,100 00 |

| | |
|--|--------------------|
| Brought forward..... | \$2,998,100 00 |
| Of this, there was redeemed in 1858..... | \$2,881,670 00 |
| “ “ 1859..... | 122,209 00 |
| “ “ 1860..... | 34,650 00 |
| | <hr/> 2,988,529 00 |
| Leaving outstanding and unpaid, Dec. 31, 1860..... | <hr/> \$9,571 00 |

Public notice having been given by the Comptroller that the interest on the above stock would cease on January 1st, 1860, warrants were duly executed for the whole amount of the same, of which there remains uncalled for the above-stated sum.

The amount of Water Stock issued, in pursuance of the act of May 2, 1834, redeemable Jan. 1, 1860, was.....

| | |
|--|----------------------|
| | \$2,500,000 00 |
| Add, amount of certificate erroneously issued in exchange for a like amount of Water Stock, payable January 1, 1858, as above..... | 1,700 00 |
| | <hr/> \$2,501,700 00 |

Warrants have been duly executed for the whole amount of this stock, and of those which have been called for and delivered, there have been presented to and paid by the Chamberlain, the sum of.....

| | |
|--|-------------------|
| Leaving the amount outstanding, Dec. 31, 1860..... | <hr/> \$55,634 00 |
|--|-------------------|

Since the establishment of the Sinking Fund for the Redemption of the City Debt, in 1813, to Dec. 31, 1860, the receipts of the same, less expenses, have amounted to.....

The kinds and amount of City Stocks redeemed from the same is as follows, to wit:

| | |
|--|--------------------|
| Seven per cent. Loan of the City of N. Y., payable Feb. 1, 1847, | \$120,305 00 |
| New York City Stock of 1829, “ Jan. 1, 1850, | 152,900 00 |
| New York City Stock of 1820, “ Aug. 1, 1850, | 97,100 00 |
| Seven per cent. Water Stock, “ Feb. 1, 1852, | 89,357 00 |
| Seven per cent. Water Stock, “ Aug. 1, 1852, | 799,850 00 |
| Public Building Stock, “ May 6, 1856, | 515,000 00 |
| Seven per cent. Water Loan, “ Feb. 1, 1857, | 990,488 00 |
| Five per cent. Water Loan, “ Jan. 1, 1858, | 2,988,529 00 |
| Five per cent. Water Loan, “ Jan. 1, 1860, | 2,446,066 00 |
| | <hr/> 8,199,595 00 |

Amount remaining to the credit of this fund, Dec. 31, 1860, see page 77..

| |
|----------------------|
| <hr/> \$5,107,703 46 |
|----------------------|

A statement is given on page 96, showing the various stocks which are redeemable from this Fund, and the respective dates when redeemable.

SINKING FUND FOR THE PAYMENT OF INTEREST ON THE CITY DEBT:

The amount remaining to the credit of this Fund, Dec. 31, 1859
(the same having been retained to meet the interest on City Stocks,
payable February 1, 1860), was..... \$135,827 52
The revenues in 1860, as detailed on page 105, amounted
to..... \$1,224,047 38

Less refunded as follows:

| | | | |
|---|------------|----------|-----------------------|
| To H. W. Bell & E. C. Cornell, on account of ferry rent..... | \$1,400 00 | | |
| To Francis Campora, fine refunded..... | 50 00 | | |
| | | 1,450 00 | |
| | | | 1,222,597 38 |
| | | | <u>\$1,358,424 90</u> |

The payments from this fund, during the year, were as follows, to wit:

For Interest on City Stocks:

| | | |
|--|--------------|---------------------|
| Water Stock of 1858.....on | \$52,622 00 | \$449 37 |
| " " " 1860....." | 2,501,700 00 | 21,589 97 |
| " " " 1875....." | 255,000 00 | 12,780 00 |
| " " " 1875....." | 20,100 00 | 5 pr. c. 1,455 00 |
| " " " 1875....." | 1,878,900 00 | 6 pr. c. 101,851 96 |
| " " " 1880 to 1887....." | 5,147,500 00 | 257,375 00 |
| Fire Indemnity Stock of 1868....." | 402,768 00 | 20,138 40 |
| Building Loan Stock No. 3, of 1870....." | 75,000 00 | 3,750 00 |
| Building Loan Stock No. 4, of 1873....." | 115,000 00 | 5,750 00 |
| Croton Water Stock of 1883....." | 250,000 00 | 1,400 09 |
| " " " 1890....." | 1,000,000 00 | 51,000 00 |
| | | <u>\$477,539 79</u> |

For Expenses:

| | | |
|--|--------------|---------------------|
| Advertising..... | \$2,656 49 | |
| Compiling returns of unpaid Croton Water Rents to the Bureau of Arrears for 1859..... | 224 32 | |
| Examination of Staten Island ferry-boats, to determine in regard to their safety..... | 200 00 | |
| Amount paid to owners of property No. 149 and 151 Forsyth street, for rents collected thereon..... | 1,130 17 | |
| | | <u>4,210 98</u> |
| Total payments*..... | \$481,750 77 | |
| Amount transferred to the Sinking Fund for the Redemption of the City Debt, in pursuance of chap. 406, Laws of 1859..... | 776,674 13 | |
| | | <u>1,258,424 90</u> |

Balance retained to meet interest on City Stocks payable Feb. 1, 1861 \$100,000 00

| | |
|--|---------------------|
| * The amount of payments, as above stated, is..... | \$481,750 77 |
| Add, amounts refunded from revenues received as above..... | 1,450 00 |
| Total amount, as stated on page 17..... | <u>\$483,200 77</u> |

The following remarks and explanations are submitted in relation to the Revenues of this Fund :

COURT FEES AND FINES.—The amount of Fees received and accounted for by the Clerks of the several District (Civil) Courts, as shown by the table on page 110, was \$15,527 12

The amount of fines imposed by the several District Police Courts and accounted for by the respective Clerks thereof, as shown by the tabular statement on page 110, was..... 11,927 50

Total..... \$27,454 62

Appended to the tables above mentioned, which exhibit the monthly receipts of each Clerk and the dates when the same were paid over to the Chamberlain, there are given brief extracts, showing the requirements of existing laws in relation to depositing such receipts in the City Treasury.

CROTON WATER RENTS.—The following collections were made in 1860 for Croton Water Rents, including penalties and interest thereon :

| | | |
|--|------------------|---------------------|
| By R. C. Hance, Water Registrar | \$767,169 62 | |
| “ James Kelly, Receiver of Taxes | 22,850 02 | |
| “ J. C. Pinckney, Clerk of Arrears.... | \$24,692 32 | |
| Do. for interest | 8,208 85 | |
| | <u>32,901 17</u> | |
| | | <u>\$822,920 81</u> |

The yearly receipts from this source, for several previous years, were as follows:

| | |
|--------------------------|----------------------------|
| In 1851.....\$458,789 78 | In 1856.... ..\$702,242 60 |
| 1852.... .. 562,189 89 | 1857..... 734,732 81 |
| 1853..... 600,039 66 | 1858..... 783,623 88 |
| 1854..... 641,113 27 | 1859..... 821,505 99 |
| 1855..... 708,690 38 | 1860.... .. 822,920 81 |

It is difficult to state the amount of Water Rents actually accruing in a given year, as the same are not made the subject of exact accounts by the Croton Aqueduct Board, owing to the vast number of items and the numerous changes and alterations which would necessarily be made therein on settlements of the rents. See letter of

ex-President Van Schaick on this subject, on page 202. In addition to the receipts in 1860, there remained uncollected at the close of the year the amounts estimated as follows :

| | |
|---|---------------------|
| In the Bureau of Arrears, for years 1855 to 1858 inclusive..... | \$56,660 54 |
| “ “ Bureau of Collection of Taxes, for year 1859 | 31,813 15 |
| “ “ Bureau of Water Rents, for year commencing May 1, 1860.. | 72,830 00 |
| Total..... | <u>\$161,303 69</u> |

An interesting report, made by the Croton Aqueduct Board to the Board of Aldermen, showing the number of renters or water takers, and the manner of transacting business in the Bureau of Water Rents, may be found on page 200.

| | | |
|---|--|-----------------|
| COMMON LAND RENT. —The amount of rent of the common lands remaining uncollected December 31, 1859, was | | \$87 50 |
| Amount accrued in 1860..... | | 447 50 |
| | | <u>\$535 00</u> |
| The collections in 1860, by the Collector of City Revenue, amounted to | | 367 50 |
| Amount uncollected December 31, 1860..... | | <u>\$167 50</u> |

The yearly receipts from this source, during the last ten years, were as follows, to wit :

| | | | |
|--------------|----------|--------------|----------|
| In 1851..... | \$817 10 | In 1856..... | \$120 00 |
| 1852..... | 594 60 | 1857..... | 50 00 |
| 1853 | 137 50 | 1858..... | 30 00 |
| 1854..... | 200 00 | 1859..... | 97 50 |
| 1855..... | 220 00 | 1860..... | 367 50 |

| | | |
|--|--|---------------------|
| DOCK AND SLIP RENT. —The amount of such rent remaining due and uncollected Dec. 31st, 1859, was | | \$55,925 49 |
| The amount accrued, in 1860, was..... | | 201,067 64 |
| | | <u>\$256,993 13</u> |
| The amount collected, in 1860, was | | \$169,309 97 |
| Amount allowed for repairs, &c., &c..... | | <u>2,251 55</u> |
| | | 171,561 52 |
| Balance uncollected Dec. 31st, 1860..... | | <u>\$85,431 61</u> |

The following exhibits the receipts from this source during the preceding ten years :

| | | | |
|--------------|-------------|--------------|--------------|
| In 1851..... | \$97,706 41 | In 1856..... | \$156,425 42 |
| 1852..... | 128,137 52 | 1857..... | 159,799 37 |
| 1853..... | 125,361 89 | 1858..... | 145,732 81 |
| 1854..... | 155,165 50 | 1859..... | 143,697 52 |
| 1855..... | 160,602 10 | 1860..... | 169,309 97 |

A list of the wharves, piers and bulkheads, owned by the Corporation, is given on pages 150 and 151.

| | | |
|--|--|--------------|
| FERRY RENT. —The amount of such rent remaining due and uncollected Dec. 31st, 1859, was | | \$2,487 50 |
| The amount accrued in 1860, was..... | | 125,650 00 |
| | | <hr/> |
| The collections made in 1860 amounted to..... | | \$128,137 50 |
| | | 95,812 50 |
| | | <hr/> |
| Balance uncollected Dec. 31, 1860..... | | \$32,325 00 |
| | | <hr/> |

The following exhibits the yearly receipts from this source during the years stated :

| | | | |
|--------------|-------------|--------------|-------------|
| In 1851..... | \$53,270 00 | In 1856..... | \$98,394 50 |
| 1852..... | 62,887 50 | 1857..... | 95,085 00 |
| 1853..... | 66,900 00 | 1858..... | 104,505 83 |
| 1854..... | 90,506 00 | 1859..... | 112,664 50 |
| 1855..... | 105,459 17 | 1860..... | 95,812 50 |

A list of the ferries owned by the Corporation, and in operation at the close of the year, is given on page 152.

FINES AND PENALTIES.—The receipts on this account were paid into the Treasury by the following officers, viz. :

| | | |
|--|----------|------------|
| J. C. Burnham, Mayor's First Marshal, as stated on page 110..... | \$326 00 | |
| George H. Purser, Corporation Attorney..... | 13 26 | |
| George C. Genet, Corporation Attorney | 1,866 05 | |
| | <hr/> | \$2,205 31 |
| | | <hr/> |

A statement is given on page 214, showing the gross Monthly Receipts of the Corporation Attorney for fines collected, amounts retained by him therefrom, and amounts paid over to the Chamberlain.

| | |
|--|-------------------|
| GROUND RENT.—The amount due and uncollected Dec. 31st, 1859, | |
| was..... | \$1,323 06 |
| Amount accrued in 1860.... | 23,443 75 |
| | <hr/> |
| | \$24,766 81 |
| Amount collected in 1860 | 23,543 25 |
| | <hr/> |
| Balance uncollected Dec. 31st, 1860..... | <u>\$1,223 56</u> |

The receipts from this source during several previous years were as follows, to wit :

| | | | |
|--------------|-------------|--------------|-------------|
| In 1851..... | \$18,358 17 | In 1856..... | \$26,165 87 |
| 1852..... | 29,866 17 | 1857.... | 24,276 74 |
| 1853..... | 27,777 24 | 1858..... | 23,265 42 |
| 1854..... | 32,249 55 | 1859..... | 23,454 00 |
| 1855..... | 28,063 11 | 1860..... | 23,543 25 |

It was formerly the practice to lease vacant property of the Corporation, reserving a ground rent. In most cases the leases are subject to renewal. No new leases of this character have been granted for several years, except to certain charitable institutions, and these at merely a nominal rent.

| | | |
|---|-------------|-------------------|
| HOUSE RENT.—The amount uncollected Dec. 31st, 1859, was.... | | \$3,752 04 |
| The amount accrued in 1860, was | | 20,810 68 |
| | | <hr/> |
| | | \$24,562 72 |
| The collections made, in 1860, amounted to..... | \$19,325 22 | |
| Allowed for various repairs, &c..... | 235 90 | |
| | <hr/> | 19,561 12 |
| | | <hr/> |
| Balance uncollected Dec. 31st, 1860..... | | <u>\$5,001 60</u> |

The receipts under this head, during the previous ten years, were as follows :

| | | | |
|--------------|-------------|--------------|-------------|
| In 1851..... | \$11,650 00 | In 1856..... | \$21,280 74 |
| 1852..... | 9,492 16 | 1857..... | 14,236 12 |
| 1853..... | 12,760 80 | 1858..... | 10,042 69 |
| 1854..... | 15,978 21 | 1859..... | 27,870 89 |
| 1855..... | 19,734 50 | 1860..... | 19,325 22 |

INTEREST ON BONDS AND MORTGAGES.—Of the amount of interest accrued upon Bonds and Mortgages prior to 1860, which had been charged to the parties owing the same, in the books of the Collector of City Revenue, there remained uncollected Dec.

| | |
|---|-------------------|
| 31st, 1859..... | \$13,333 44 |
| Amount accrued and charged to the respective parties in 1860... | 22,159 29 |
| | <hr/> |
| Amount collected in 1860..... | \$35,492 73 |
| | 26,140 94 |
| | <hr/> |
| Balance uncollected Dec. 31st, 1860..... | <u>\$9,351 79</u> |

The following statement shows the receipts from this source during a number of years past :

| | | | |
|--------------|-------------|--------------|-------------|
| In 1851..... | \$20,312 56 | In 1856..... | \$41,058 60 |
| 1852..... | 31,273 53 | 1857..... | 32,285 33 |
| 1853..... | 33,121 01 | 1858..... | 37,765 35 |
| 1854..... | 40,881 41 | 1859..... | 33,551 46 |
| 1855..... | 35,054 05 | 1860..... | 26,140 94 |

MAYORALTY FEES.—The amount received from this source in 1860 was \$1,091.72

SALES OF STREET SWEEPINGS.—The amount received from this source during the year, as stated on page 132, was..... \$17,928.68

The following statement shows the comparative receipts from this source for several years :

| | | | |
|--------------|-------------|--------------|------------|
| In 1853..... | \$24,964 20 | In 1857..... | \$5,076 62 |
| 1854..... | 5,365 18 | 1858..... | 10,013 11 |
| 1855..... | 2,864 84 | 1859..... | 12,472 93 |
| 1856..... | 8,197 10 | 1860..... | 17,928 68 |

SALES OF PERSONAL PROPERTY.—The receipts on this account in 1860, were (see page 105) \$2,887.78

WATER LOT RENT.—The amount of such rent accrued and remaining unpaid, December 31st, 1859, on account of grants made since the year 1804, was..... \$17,094 37

| | |
|--|--------------------|
| The amount accrued in 1860, was..... | 10,042 86 |
| | <hr/> |
| | \$27,137 23 |
| The collections made in 1860, amounted to..... | 15,059 08 |
| | <hr/> |
| Balance uncollected December 31st, 1860..... | <u>\$12,078 15</u> |

The receipts under this head for several previous years were as follows, to wit:

| | | | |
|--------------|-------------|--------------|------------|
| In 1851..... | \$10,159 29 | In 1856..... | \$8,015 76 |
| 1852..... | 14,276 05 | 1857..... | 7,600 47 |
| 1853 | 9,605 85 | 1858..... | 7,827 83 |
| 1854..... | 14,295 58 | 1859... .. | 7,931 10 |
| 1855..... | 8,148 93 | 1860..... | 15,059 08 |

A list of the grants remaining uncommuted, with a statement of the amount of back rents due on each, is given on pages 127 to 129.

The disbursements from the Sinking Fund for the Payment of Interest on the City Debt, are detailed on page 62.

The surplus revenues of said Fund, transferred to the Sinking Fund for the Redemption of the City Debt, have amounted to the following sums:

| | |
|---|-----------------------|
| December 31st, 1858, amount accrued prior to this date..... | \$2,579,534 12 |
| December 31st, 1859, accrued during the year 1859..... | 542,501 02 |
| December 31st, 1860, accrued during the year 1860 (see page 62). .. | 776,674 13 |
| Total to December 31st, 1860..... | <u>\$3,898,709 27</u> |

A statement is given on page 96 of the outstanding Stocks and Bonds the interest upon which is payable from this fund.

DEBT OF THE CORPORATION.

The amount of the indebtedness of the Corporation, represented by the various Stocks and Bonds outstanding December 31, 1859, as stated in the Comptroller's Annual Report for that year, page 72, was.....

| | |
|--|-----------------|
| ..... | \$23,875,939 00 |
| Add amount of Central Park Fund Stock of 1887, issued to the Commissioners of the Sinking Funds, but omitted to be stated in said Report | 71 00 |

| | |
|---|------------------------|
| Total amount, December 31, 1859..... | \$23,876,010 00 |
| The amount of Bonds and Stocks issued in 1860, as stated on page 33, was..... | 9,920,100 00 |
| Carried forward..... | <u>\$33,796,110 00</u> |

| | |
|--|-----------------|
| Brought forward..... | \$33,796,110 00 |
| The amount redeemed and canceled, in 1860, was as follows, viz.: | |
| Revenue Bonds of 1859, see page 15..... | \$4,976,250 00 |
| Revenue Bonds of 1860, see page 34..... | 2,838,500 00 |
| Water Stock of 1858, see page 56..... | 34,650 00 |
| Water Stock of 1860, see page 56..... | 2,446,066 00 |
| Public Building Stock, No. 3, see page 83..... | 50,000 00 |
| Public Stock for rebuilding Tompkins market, p.83 | 17,000 00 |
| | <hr/> |
| | 10,362,466 00 |
| Total amount, December 31, 1860..... | \$23,433,644 00 |

The above amount is payable in the years stated on pages 98 and 99, from the following sources, viz.:

| | |
|--|-----------------|
| From the Sinking Fund, as stated on page 96 | \$19,198,344 00 |
| “ collections upon assessments for opening and improving streets, as stated on page 55.... | 1,898,200 00 |
| “ collections of taxes heretofore imposed, p. 34, | 1,230,100 00 |
| “ future taxation, page 97 | 1,107,000 00 |
| | <hr/> |
| | \$23,433,644 00 |

The tabular statement on page 99 contains a description of the several Bonds and Stocks, outstanding as above, and also shows the increase or decrease in the amount of each, during the year.

WEST WASHINGTON MARKET.

The Comptroller's Annual Report for 1859 (page 54) contained a list of the judgments against the Corporation in favor of the late lessees of this property, and stated the measures which had been determined upon in relation to the same.

The following recent communication to the Board of Councilmen shows the result of the course pursued in the premises:

CITY OF NEW YORK, DEPARTMENT OF FINANCE,

COMPTROLLER'S OFFICE, January 28, 1861.

Hon. the Board of Councilmen:

GENTLEMEN—The Comptroller, in reply to the following resolution of your body: “*Resolved*, That the Comptroller be, and he is hereby, requested and directed to report forthwith to this Board what action, if any, he has taken in reference to a settlement of the West Washington Market property with the State or its Lessees,”

REPORTS:

That pursuant to the provisions of chapter 516 of the laws of 1860, the three suits instituted against the city, one of which was by the People on the relation of Messrs. Taylor & Brennau, and the others by Taylor & Brennan, were finally settled on the 29th ult. by the payment, to the lessees of the State, of three hundred thousand dollars in bonds authorized by the act to be issued for that purpose;

they having executed to the city a release of their claims, and an assignment of the lease.

It will be remembered that judgments against the city had been obtained in each of the actions for the recovery of possession with damages, amounting in the aggregate to over \$600,000; and that under these judgments Messrs. Taylor & Brennan were put in possession by the Sheriff, and were collecting the rents from the property. Upon the united application of the Counsel to the Corporation and myself, the Court set aside all the judgments and restored the possession of the property to the Corporation, leaving the question of title and of damages still open to another trial and further litigation.

It has been the earnest desire of the Counsel to the Corporation and myself, to secure a final settlement of this controversy, and to put an end to strife; the effect of which must be the expenditure of large sums of money, and the possible loss of the receipts from the valuable market franchise exercised upon this property. Consultations were had with the State officers, and with the lessees. The subject, which it was thought had been but imperfectly understood by those acting for the State, was fully discussed, and the conclusion was arrived at by the Comptroller, and in which the Counsel to the Corporation fully concurred, that the best interests of the city would be subserved by making the settlement. It is hoped that this is the end of legal controversy, and that the State will release, without charge, whatever rights it may claim in the property, in pursuance of the policy which it has invariably observed, until these actions were instituted against the city. This would seem to be consonant with justice and propriety; when it is also considered how much the city of New York contributes annually in taxes to the State—the amount for the present year being \$2,108,635.32. This release by the State is now the subject of negotiation between the Commissioners of the Land Office and this Department.*

Respectfully submitted,

ROBT. T. HAWS,

Comptroller.

THE CENTRAL PARK.

EXTENT AND COST OF THE LAND.—This park embraces the tract bounded on the north by One Hundred and Sixth street, on the east by Fifth avenue, on the south by Fifty-ninth street, and on the west by Eighth avenue, and contains $773\frac{45}{100}$ acres, of which 136 acres are occupied by the reservoirs of the Croton Aqueduct.

The total cost of said land, including the Arsenal property, purchased from the State, and the expenses connected with its acquisition, as stated in the Comptroller's Annual Report for 1859, page 35,

| | |
|---|----------------------|
| was | \$5,409,441 80 |
| Add, amount of bill for advertising, paid in 1860 | 169 70 |
| | <hr/> \$5,409,611 50 |
| Carried forward..... | <hr/> \$5,409,611 50 |

*The Comptroller is much gratified to be able to add that, since the above was written, he has effected a final and very favorable settlement with the Commissioners of the Land Office, and received Patents in favor of the Corporation for all the right, title and interest of the State in the West Washington Market property, the property known as the "Lowber purchase," the property at the foot of Hubert street and the pier at the foot of Watts street, for all which he has paid the sum of \$300,000 in the real estate bonds of the Corporation, authorized by the act, chap. 516, of 1860. In the judgment of the Comptroller, this settlement is a matter of great importance and advantage to the city, as it puts an end to litigation and secures to the Corporation the quiet possession and enjoyment of the several parcels of valuable property in question.

| | |
|---|------------------|
| Brought forward..... | \$5,409,611 50 |
| Of this amount, there was provided by the assessment for benefits on account of opening said Park, including \$3,000 allowed for collecting the same, the sum of..... | \$1,661,395 00 |
| <i>Deduct</i> , amount allowed or to be allowed, under Ordinance of the Common Council, for fees of the Collectors of Assessments, viz.: | |
| On Collections, say on \$1,461,395, at 2½ per cent..... | \$36,584 87 |
| On Return to Bureau of Arrears, of items uncollected, say on \$200,000, at 2 per cent..... | 4,000 00 |
| | <u>40,584 87</u> |
| | 1,620,860 18 |
| Showing the actual cost of the land to the Corporation to be, say..... | \$3,788,751 87 |

| | | |
|---|-----------------|----------------|
| IMPROVEMENT OF THE PARK. —The amount paid over to the Board of Commissioners of the Central Park of the proceeds of "Central Park Improvement Fund Stock," as stated on page 46, is..... | | \$2,683,200 00 |
| Amount paid for advertising, &c..... | 3,869 49 | |
| | <u>3,869 49</u> | 2,687,069 49 |

| | |
|--|-----------------------|
| Approximate cost of the Park, including improvements, to Dec. 31, 1860 | <u>\$6,475,820 86</u> |
|--|-----------------------|

The title of the land is vested in the Corporation of the City of New York, while the administration and government of it is, by law, committed to a Board of Commissioners, appointed by the State Legislature. The cost of the land and the expenses of improving it are defrayed by loans upon stocks of the Corporation, redeemable from the Sinking Fund for the Redemption of the City Debt, the interest upon which is provided for, annually, by taxation.

CENTRAL PARK DEBT.—Of the stocks above mentioned, there have thus far been issued the following amount, viz.:

| Titles of Stocks. | Red'ble in. | Laws of. | Chap. | Sec. | Amount. |
|--|-------------|----------|-------|------|-----------------------|
| 5 per cent. Central Park Fund Stock..... | 1898 | 1853 | 616 | 7 | \$399,300 00 |
| 6 per cent. Central Park Fund Stock..... | 1887 | 1857 | 25 | 1 | 3,066,071 00 |
| 6 per cent. Central Park Fund Stock..... | 1898 | 1857 | 630 | 3 | 275,000 00 |
| Issued to pay for the land | | | | | <u>\$3,740,371 00</u> |

| Titles of Stocks. | | Red'ble in | Laws of | Chap. | Sec. | Amount. |
|--|------|------------|---------|-------|------|-----------------------|
| 6 per cent. Central Park Improv't Fund Stock.. | 1887 | 1857 | 771 | 10 | | \$1,666,600 00 |
| 6 per cent. Central Park Improv't Fund Stock.. | 1887 | 1859 | 349 | 4 | | 416,600 00 |
| 6 per cent. Central Park Improv't Fund Stock.. | 1876 | 1860 | 85 | 1 | | 833,000 00 |
| Issued for the improvement of the Park..... | | | | | | <u>\$2,916,200 00</u> |

RECAPITULATION.

| | | | |
|-------------------------------------|---------------------|----------------------|---------------------|
| Amount to pay for the land | \$3,740,371. | Annual interest..... | \$220,429 26 |
| Amount to pay for improvements..... | 2,916,200. | Annual interest.... | 174,972 00 |
| Total to Dec. 31, 1860..... | <u>\$6,656,571.</u> | | <u>\$395,401 26</u> |

| | | |
|--|--|-----------------------|
| The Act, Chap. 85 of the Laws of 1860, authorized an additional issue of Central Park Improvement Fund Stock, "for a sum, the annual interest of which shall not exceed one hundred and fifty thousand dollars." The rate of interest on said stock having been fixed at six per cent., the amount authorized is, therefore... | | \$2,500,000 00 |
| Of which there has already been issued, as above..... | | 833,000 00 |
| Amount authorized, but not yet issued..... | | <u>\$1,667,000 00</u> |

It is not improbable that the rebellion, which now unfortunately exists in the southern portion of the Republic, may cause such a derangement in the financial and business affairs of the country as to render it difficult, if not impracticable, to raise the necessary means to continue the work of improving and embellishing the Park at the same rate or scale of annual expenditure as heretofore; and in case it shall become necessary to increase the burden of taxation to any considerable extent, for purposes connected with, or occasioned by, the war, it may be prudent to suspend said work until a more favorable time. However desirous the Board of Commissioners of the Park may be to expedite the completion of the improvements in contemplation, the Comptroller cannot doubt that they will at once agree with him that the preservation of the public credit is a matter of paramount importance.

MAINTENANCE AND GOVERNMENT OF THE PARK.—To provide for the expenses of administration and maintenance of the Park, the act, chapter 85 of the Laws of 1860, contains the following section:

"SECTION 4. The said Board of Commissioners (of the Central Park) shall, on or before the first day of July, in each year, transmit to the Board of Supervisors of

"the city and county of New York an estimate, in writing, of the amount of money, not exceeding in any one year the sum of one hundred and fifty thousand dollars, that will be required for the maintenance and government of the Central Park during the current year; and the said Board of Supervisors shall annually raise and collect by tax upon the estates, real and personal, subject to taxation according to law, within said city and county, and to be collected in addition to the ordinary taxes, a sum of money equal to that specified in said estimate. The said sum of money shall be deposited and drawn in the manner provided by the third section of this act, and shall be applied by the said Board to the payment of the expenses of the maintenance and government of the Central Park in said city."

| | |
|--|--------------------|
| The amount appropriated by the Common Council, and raised by the Board of Supervisors for the above purposes in 1860, was..... | \$80,000 00 |
| Of which there was expended in said year, as stated in the Annual Report of the Board of Central Park Commissioners to the Common Council (see Board of Aldermen Doc., No. 6, of 1861, page 96)..... | 60,195 37 |
| Leaving a surplus for 1860, of..... | <u>\$19,804 63</u> |

The amount required to be raised annually by taxation to pay the interest on the Central Park debt, and the expenses of administration and maintenance, when the Park shall be completed, is as follows :

| | AMOUNT. | INTEREST. |
|--|-----------------------|---------------------|
| Interest on loans already contracted | \$6,656,571 00 | \$395,401 26 |
| Interest on loans yet to be made..... | 1,667,000 00 | 100,020 00 |
| | <u>\$8,323,571 00</u> | <u>\$495,421 26</u> |
| For maintenance and government..... | | 150,000 00 |
| Total..... | | <u>\$645,421 26</u> |

PROPOSED ADDITION TO THE PARK.—The act, chapter 101 of the Laws of 1859, authorized the Board of Central Park Commissioners to take the necessary legal measures in behalf of the Corporation to acquire additional lands for the Park, embracing the tract bounded southerly by the south side of One Hundred and Sixth street, northerly by One Hundred and Tenth street, easterly by the Fifth avenue, and westerly by Eighth avenue.

Application was accordingly made by them to the Supreme Court, and Commissioners of Estimate and Assessment were duly appointed to determine and report the amount of damages and benefits

to result from the acquisition of said land, and adding the same to the park.

The report of the Commissioners, recently presented to the Supreme Court, shows the valuation placed by them upon said land, comprising about 65 acres, to be the enormous sum of \$1,499,438, and the amount of expenses, claimed to have been incurred by them, including their compensation for services in the matter, were stated at \$73,192.89. The Board of Commissioners of the Central Park thereupon adopted a resolution to discontinue the proceedings, when the parties interested in procuring the confirmation of the report denied their right so to discontinue.

An application was also made to the Court by the Mayor and Comptroller, in behalf of the Corporation, in opposition to the confirmation of said Report. The case having been ably argued before his Honor, Justice Barnard, he refused to confirm the Report of the Commissioners of Estimate and Assessment. The question in relation to the taxed costs is now before the Supreme Court for review.

THE CROTON WATER WORKS.

| | | |
|--|--|------------------------|
| The Cost of the Aqueduct and other Water Works to December 31, 1859, exclusive of the distributing pipes, south of the Reservoir in Forty-second street, and of the amount paid for interest before the same became productive, as stated in the Comptroller's Annual Report for 1859, page 41, was..... | | \$15,210,629 99 |
| The expenditures in 1860, as stated on page 47, amounted to | | 646,627 68 |
| Total, to December 31, 1860..... | | \$15,857,257 67 |
| This amount is represented by the balance shown by the General Ledger (Acc't No. 38)..... | | \$15,839,668 45 |
| <i>Add</i> amount received for premiums on stocks, viz.: in 1859..... | | \$4,325 10 |
| " 1860..... | | 13,264 12 |
| | | 17,589 22 |
| | | <u>\$15,857,257 67</u> |

CROTON WATER DEBT.—Of the moneys borrowed for the construction and extension of the Water Works, there remained unpaid

| | |
|--|----------------------|
| December 31, 1859, as stated in the Comptroller's report for 1859, page 41 | \$10,627,821 00 |
| Of this amount there has been paid and duly canceled, in 1860, the following stocks, viz.: Water Stock of 1858... | \$34,650 00 |
| Water Stock of 1860... | 2,446,066 00 |
| | <hr/> 2,480,716 00 |
| | <hr/> \$8,147,105 00 |

The following new stocks have been issued in 1860,
viz.:

| | |
|--|----------------------|
| Six per cent. Water Stock of 1875 | \$228,900 00 |
| Six per cent. Croton Water Stock of 1883 | 525,000 00 |
| | <hr/> 753,900 00 |
| Total outstanding and unpaid December 31, 1860 | <hr/> \$8,901,005 00 |

The tabular statement on page 99 shows the amount of each issue of said stocks, and the periods when they are respectively redeemable.

SYSTEM OF ACCOUNTS.

The twenty-second section of the amended Charter of 1857 provides that the Department of Finance, among other duties, "shall prescribe the forms of keeping and rendering all city accounts; and all accounts rendered to, or kept in the other Departments of the City Government shall be subject to the inspection and revision of the officers of this Department."

In previous communications to the Common Council, the undersigned has stated the general condition of the books and accounts in this and some of the other Departments, at the time he entered upon the discharge of his duties as Comptroller.

The measures taken to effect such reforms in the manner of keeping and rendering accounts, as, upon careful consideration, were deemed necessary or desirable, have also been partially explained in former reports. The system of accounts prescribed, having been thoroughly tested during the last two years, and found to work satisfactorily in practice, so far as adopted, it is deemed proper, at this time, to explain the same in detail, in order that it may be more generally and thoroughly understood, and that any defects discovered therein may be pointed out and corrected.

While it has been the study and anxious desire of this Department to devise and introduce the best possible method of keeping the public accounts, it is not doubted that improvements may yet be made therein, and the Comptroller will, at any and all times, be pleased to receive any suggestions to that end which the experience of any of the numerous capable accountants now in the service of the Corporation, or others interested in the subject, may enable them to present for his consideration.

The practice of many of the principal receiving officers of the Corporation, which formerly existed, to retain in their hands, for a longer or shorter period, the moneys collected by them, has to a great extent been changed, in compliance with the wishes expressed by this Department. The Clerk of Arrears, Registrar of Croton Water Rents, and the Collector of Assessments, each of whom formerly retained his daily collections (or deposited the amount in bank, to his individual credit,) until the end of the week, and then paid over the amount to the Chamberlain, now deposit their receipts *daily* in the City Treasury, in the same manner as the Receiver of Taxes and the Collector of City Revenue have always done.

The Comptroller respectfully suggests that it should, by law, be made the duty of all persons, having charge of the accounts of any department or branch of the Government, to keep and render the same in the manner and at the times prescribed by the proper authority, and that all persons receiving moneys on account of or belonging to the Corporation, should be required to pay the same into the City Treasury daily, and to render detailed accounts of their collections, together with the receipts of the Chamberlain for the amount, to this department, and that suitable penalties should be provided and imposed in cases of neglect to perform such duty and comply with such requirement.

Respectfully submitted,

ROBT. T. HAWS,
Comptroller.

CORPORATION OF THE CITY OF NEW YORK.

DEPARTMENT OF FINANCE.

BALANCE SHEET—GENERAL LEDGER.

December 31, 1860.

| NO. | LEDGER FOLIO. | TITLE OF ACCOUNT. | DEBIT BALANCES. | CREDIT BALANCES. |
|------------------|---------------|--|-----------------|------------------|
| 1 | 3 | N. C. Platt, Chamberlain *. | See p. 77 | \$1,664,792 74 |
| 2 | 4 | Daniel Devlin, Chamberlain *. | " 77 | 632,295 02 |
| 3 | 11 | Board of Supervisors of the County of N.Y. † | " 77 | 2,959,931 68 |
| 4 | 12 | " A," Warrants drawn. | " 80 | \$29,504 57 |
| 5 | 13 | " B," Warrants drawn. | " 80 | 55,600 56 |
| 6 | 14 | Warrants drawn, prior to January 1, 1859. | " 55 | 8,618 31 |
| 7 | 16 | Old Books, Account. | " 79 | 1,762,243 73 |
| 8 | 17 | Accumulated Revenues. | " 80 | 8,197,016 00 |
| 9 | 19 | James Kelly, Receiver of Taxes. | " 161 | 31,813 15 |
| 10 | 25 | Jonathan Trotter, Collector of Assessments. | " 199 | 521,551 78 |
| 11 | 32 | Geo. H. Franklin, Collector of City Revenue. | " 126 | 153,077 97 |
| 12 | 39 | The Commissioners of the Sinking Funds. | " 103 | 5,207,703 46 |
| 13 | 40 | Bonds and Mortgages. | " 57 | 315,365 49 |
| 14 | 42 | Sinking Fund for the Red. of the City Debt. | " 103 | 5,107,703 46 |
| 15 | 43 | Sinking Fund for the Payment of Interest on the City Debt. | " 62 | 100,000 00 |
| 16 | 45 | Intestate Estates. | " 49 | 69,392 84 |
| 17 | 46 | Market Cellar Rent. | " 58 | 7,051 00 |
| 18 | 49 | Ground Rent. | " 66 | 1,223 56 |
| 19 | 51 | Dock and Slip Rent. | " 64 | 85,431 61 |
| 20 | 52 | Water Lot Rent. | " 67 | 12,078 15 |
| 21 | 53 | House Rent. | " 66 | 5,001 60 |
| 22 | 67 | Ferry Rent. | " 65 | 32,325 00 |
| 23 | 68 | Common Land Rent. | " 64 | 167 50 |
| 24 | 70 | Interest on Bonds and Mortgages. | " 67 | 9,351 79 |
| 25 | 72 | Water Lot Quit-Rent. | " 60 | 447 76 |
| 26 | 77 | Croton Water Rent. | " 64 | 88,473 69 |
| 27 | 101 | Tompkins Market Rebuilding Account. | " — | 170,000 00 |
| 28 | 101 | Central Park Improvement Fund. | " 45 | 2,667,924 49 |
| 29 | 105 | Abatement of Nuisances. | " 40 | 578 59 |
| 30 | 109 | Assessment Fund. | " 80 | 39,913 64 |
| 31 | 111 | Street Improvement Fund. | " 223 | 938,021 42 |
| 32 | 115 | Charges on Arrears of Taxes. | " 43 | 6,908 34 |
| 33 | 116 | Charges on Arrears of Assessments. | " 43 | 1,769 18 |
| 34 | 117 | Central Park Fund. | " 44 | 3,826,306 95 |
| 35 | 151 | Interest on Assessments. | " 49 | 103,862 25 |
| 36 | 197 | Lands purchased for Taxes and Assessm'ts. | " 50 | 40,442 09 |
| 37 | 198 | General Fund Account. | " 27 | 5,518 76 |
| 38 | 200 | The Croton Water Works. | " 74 | 15,839,668 45 |
| 39 | 202 | Appropriation Account. | " 20 | 1,330,164 65 |
| Carried forward. | | | \$36,777,149 41 | \$15,252,091 82 |

* The amount of money in the City Treasury, Dec. 31, 1860, as stated on page 7 of this Report, was \$3,435,096 67

This amount is represented by the following accounts in the General Ledger, viz.:

No. 1. N. C. Platt, Chamberlain \$1,664,792 74
 " 2. Daniel Devlin, do. 632,295 02
 \$2,297,087 76

" 12. The Commissioners of the Sinking Funds, amount as above stated \$5,207,703 46
 Less, amount of investments 4,069,604 55
 1,138,098 91

\$3,435,096 67

† This represents the amount due to the Corporation, on account of Taxes collected by the Receiver of Taxes, and deposited in the County Treasury; also the interest of the Corporation in \$3,323,549.70—the amount of uncollected Taxes remaining in the hands of the Receiver at the end of the year.

BALANCE SHEET OF GENERAL LEDGER—CONTINUED.

| NO. | LEDGER FOLIO. | TITLE OF ACCOUNT. | DEBIT BALANCES. | CREDIT BALANCES. |
|-----|------------------|--|--------------------|---------------------|
| | | Brought forward..... | \$36,777,149 41 | \$15,252,091 82 |
| 40 | 205 | The Floating Debt Fund.....See p. — | | 44,834 28 |
| 41 | 400 | Joseph C. Pinckney, Clerk of Arrears..... | 166 2,356,294 03 | |
| 42 | 866 | Real Estate Bonds of the Corporation of the City of New York..... | 33 | 300,000 00 |
| 43 | 867 | The Water Stock of the City of New York..... | 99 | 7,376,005 00 |
| 44 | 868 | The Croton Water Stock of the City of New York, 1883..... | 35 | 525,000 00 |
| 45 | 869 | The Floating Debt Fund Stock (1798)..... | 35 | 2,748,000 00 |
| 46 | 870 | Street Improvement Fund Bonds (1863)..... | 35 | 300,000 00 |
| 47 | 871 | Assessment Fund Bonds (1864)..... | 34 | 500,000 00 |
| 48 | 874 | Revenue Bonds of 1860..... | 34 | 1,230,100 00 |
| 49 | 875 | Discount on Taxes of the year 1859..... | | 24,973 85 |
| 50 | 877 | Walter Oakley, late Dep. Coll. of Assessm'ts. | | |
| 51 | 877 | Julius Johnson, late Dep. Coll. of Assessm'ts | | 1,369 80 |
| 52 | 878 | George G. Campbell, do do | | 303 69 |
| 53 | 879 | Ira A. Libby, do do | | 44,636 99 |
| 54 | 879 | Zelotus Wilson, do do | | 132 95 |
| 55 | 880 | Samuel Allen, do do | | 236 28 |
| 56 | 884 | Deficiencies in Taxes.....See p. 80 | | 193,336 89 |
| 57 | 882 | Revenues accrued, prior to January 1, 1859. " | 80 | 315,365 49 |
| 58 | 887 | Remissions of Taxes....." | 80 | 8,162 93 |
| 59 | 888 | Joseph R. Taylor, late Coll. of Assessments. | | 49,843 85 |
| 60 | 888 | Jas. Ackerman, late Dep. Coll. of Assessm'ts | | 85 90 |
| 61 | 889 | Robert McKinnin, do do do | | 321 25 |
| 62 | 890 | Assessment Bonds of the City of New York. See p. 99 | | 1,098,200 00 |
| 63 | 891 | The Central Park Improvement Fund Stock. " | 99 | 2,916,200 00 |
| 64 | 892 | The Public Education Stock of the City of New York..... | 99 | 154,000 00 |
| 65 | 892 | Public Stock for Rebuilding Tompkins Market | 99 | 153,000 00 |
| 66 | 893 | The Croton Water Stock of the City of New York (1890)..... | 99 | 1,000,000 00 |
| 67 | 893 | Building Loan Stock, No. 4..... | 99 | 115,000 00 |
| 68 | 893 | The Central Park Fund Stock..... | 99 | 3,740,371 00 |
| 69 | 894 | Public Building Stock, No. 3..... | 99 | 300,000 00 |
| 70 | 895 | The Fire Indemnity Stock of the city of N. Y. | 99 | 402,768 00 |
| 71 | 895 | Building Loan Stock, No. 3..... | 99 | 75,000 00 |
| 72 | 895 | The New York City 5 per cent. Stock for Docks and Slips..... | 99 | 500,000 00 |
| 73 | 896 | Unclaimed Warrants..... | 54 | 47,518 97 |
| | | | \$39,286,791 45 | \$39,286,791 45 |

(E. E.)

COMPTROLLER'S OFFICE, NEW YORK, FEB. 1, 1861.

H. P. BOSTWICK, *General Book-keeper.*EXPLANATIONS OF SUNDRY ACCOUNTS EXHIBITED BY THE BALANCE SHEET OF THE
GENERAL LEDGER.

The following statements are presented for the purpose of explaining the balances of the several accounts mentioned, the same not having been particularly referred to in the body of the preceding Report.

(No. 7.) OLD BOOKS ACCOUNT.

The Comptroller's Annual Report for 1859 (page 60) contained a statement of the accounts transferred from the Old Books found in the office on the first of January, 1859, to the new set which he caused to be opened at that time, and

EXPLANATIONS OF SUNDRY ACCOUNTS—CONTINUED.

showing a balance to the debit of said "Old Books Account," December 31, 1859, of..... \$349,756 76

Of the amount of taxes apparently due, and transferred to the new books on first January, 1859, the following have been charged back in 1860:

| | | |
|--|--------------|-----------------------|
| Amount remitted, canceled, refunded, &c. | \$141,561 10 | |
| Amount of taxes on personal property returned by the Receiver of Taxes as uncollectible | 249,338 71 | |
| Amount refunded to purchasers of lands sold for taxes | 344 99 | |
| | | 391,244 80 |
| Amount of ascertained deficiency in the Assessment Fund, see page 42 | | 404,521 37 |
| Amount of ascertained deficiency in the Street Improvement Fund, see page 53..... | | 588,123 00 |
| Amount of assessment upon property of the Corporation on account of the opening of Central Park canceled..... | | 4,025 00 |
| Amount refunded to purchasers of lands sold for assessments..... | | 1,729 08 |
| Amount remitted and canceled upon settlement with owners of lands purchased by the Corporation at the public sales for unpaid taxes and assessments..... | | 22,843 72 |
| | | <u>1,762,243 73</u> |
| Debit balance, December 31, 1860..... | | <u>\$1,762,243 73</u> |

(No. 8.) ACCUMULATED REVENUES.

The amount of revenues from various sources received prior to January 1, 1859, and applied to the purposes stated below, was as follows:

| | | |
|---|----------------|-----------------------|
| Redemption of City Stocks | \$5,596,670 00 | |
| Purchase of Randall's Island, and sundry market sites in the city of New York | 180,421 00 | |
| | | <u>\$5,777,091 00</u> |

For amount applied to the redemption of the following stocks in 1859, viz.:

| | | |
|--|-------------|-------------------|
| Public Building Stock No. 3 | \$50,000 00 | |
| Water Stock payable January 1, 1858..... | 122,209 00 | |
| | | <u>172,209 00</u> |

For amount applied to the redemption of the following stocks in 1860, viz.:

| | | |
|---|--------------|---------------------|
| Water Stock payable January 1, 1858 | \$34,650 00 | |
| Water Stock payable January 1, 1860 | 2,446,066 00 | |
| Public Building Stock No. 3..... | 50,000 00 | |
| Public Stock for rebuilding Tompkins Market | 17,000 00 | |
| | | <u>2,547,716 00</u> |

Deduct, amount of Real Estate Bonds issued in 1860, in settlement with State lessees of West Washington Market

| | | |
|--|----------------|-------------------|
| | \$8,497,016 00 | |
| | | <u>300,000 00</u> |

Credit balance, December 31, 1860..... \$8,197,016 00

EXPLANATIONS OF SUNDRY ACCOUNTS—CONTINUED.

(No. 30.) ASSESSMENT FUND.

The balance to the debit of this account Dec. 31, 1860, is composed of the following items:

| | | |
|---|-------------|-------------|
| Amount advanced on account of sundry openings, the Assessments for which have not been confirmed..... | \$34,525 34 | |
| Amount of fees paid Collector of Assessments in excess of amount included in Assessments therefor..... | 18,078 87 | |
| Amount paid for awards and expenses in excess of amount provided by Assessments in the following cases, viz.: | | |
| Chambers street extension .. | \$3,894 91 | |
| Sixth avenue opening..... | 514 15 | |
| | <hr/> | |
| | 4,409 06 | |
| | | \$57,013 27 |
| <i>Deduct</i> amount of overpayment on Assessment for opening Second avenue..... | \$74 85 | |
| Amount of awards unpaid, as stated on page 221..... | 17,024 78 | |
| | <hr/> | |
| | | 17,099 63 |
| | | <hr/> |
| | | \$39,913 64 |

(No. 56.) DEFICIENCIES IN TAXES.

| | |
|--|--------------|
| Amount included in the General Tax Levy of the year 1860, for supplying deficiencies, in the amount required for city purposes.... | \$203,190 59 |
| <i>Deduct</i> , amount of discount on Tax of 1860..... | \$8,314 83 |
| Amount of remissions in 1860 on account of Tax of that year..... | 1,538 87 |
| | <hr/> |
| | 9,853 70 |
| | <hr/> |
| Credit balance, December 31, 1860..... | \$193,336 89 |

(No. 57.) REVENUES ACCRUED PRIOR TO JANUARY 1, 1859.

The amount standing to the credit of this account represents the amount of Bonds and Mortgages owned by the Corporation (see Account No. 13), the proceeds of which, when collected, are pledged to the Sinking Fund for the Redemption of the City Debt.....

\$315,865 49

(No. 58.) REMISSIONS OF TAXES.

The amount standing to the debit of this account represents the amount of remissions made of the Tax of 1859, as follows, viz.:

| | |
|---------------------------------|------------|
| In 1859 on Personal Estate..... | \$2,627 06 |
| " 1860 do. do. | \$1,272 41 |
| " " on Real Estate..... | 4,263 46 |
| | <hr/> |
| | 5,535 87 |
| | <hr/> |
| Total..... | \$8,162 93 |

No provision has been made, as yet, for deficiencies in the product of the Tax levied in 1859.

CORPORATION OF THE CITY OF NEW YORK.

Balance Sheet of Old General Ledger.

December 31, 1860.

| No. | LEDGER FOLIO. | TITLE OF ACCOUNT. | DEBIT BALANCES. | CREDIT BALANCES. |
|------------|---------------|---|-----------------|------------------|
| 1 | 1 | Robert Kelly, City Treasurer..... | \$2 34 | |
| 2 | 6 | New Books..... See page 79 | | \$1,762,243 73 |
| 3 | 17 | Warrants drawn..... | | 76,197 45 |
| 4 | 19 | Assessment Fund..... | 404,521 37 | |
| 5 | 20 | Street Improvement Fund..... | 588,123 00 | |
| 6 | 300 | Real Estate..... | 2,006,146 65 | |
| 7 | 504 | Moneys refunded on Sales for Taxes..... | 1,506 65 | |
| 8 | 506 | Moneys refunded on Sales for Assessments..... | 28,466 42 | |
| 9 | 510 | Lands Purchased for Assessments..... | 41,902 30 | |
| 10 | 450 | Profit and Loss..... | 26,868 72 | |
| 11 | 550 | City and County of New York..... | 1,166,247 12 | |
| 12 | 554 | Central Park..... | 3,210 71 | |
| 13 | 556 | New Reservoir Awards..... | 2,613 28 | |
| 14 | 559 | Expenses incurred on account of Richmond County..... | 2,743 22 | |
| 15 | 560 | Bonds receivable..... | 2,500 00 | |
| 16 | 565 | John Lynch, Contractor, cleaning streets in 1844..... | 321 08 | |
| 17 | 566 | James A. Morton, " " "..... | 4,599 55 | |
| 18 | 567 | John D. Brower, " " "..... | 5,299 58 | |
| 19 | 600 | Collectors' Accounts unsettled..... | 11,470 04 | |
| 20 | 620 | Harvey Hart, Receiver of Taxes..... | 91,435 25 | |
| 21 | 623 | Wilson Small, " " "..... | | 55,034 19 |
| 22 | 633 | Augustus Purdy, Clerk of Arrears..... | 9,067 39 | |
| 23 | 31 | Taxes prior to year 1841..... | | 80,336 43 |
| 24 | 653 | Taxes of year 1841..... | | 7,302 47 |
| 25 | 654 | " " 1842..... | | 14,724 60 |
| 26 | 655 | " " 1843..... | | 3,093 59 |
| 27 | 656 | " " 1844..... | 94 10 | |
| 28 | 658 | " " 1845..... | | 598 15 |
| 29 | 660 | " " 1846..... | | 567 30 |
| 30 | 662 | " " 1847..... | 1,401 25 | |
| 31 | 664 | " " 1848..... | | 743 90 |
| 32 | 668 | " " 1849..... | 224 39 | |
| 33 | 672 | " " 1850..... | 2,463 79 | |
| 34 | 676 | " " 1851..... | | 5,384 64 |
| 35 | 680 | " " 1852..... | | 73,292 85 |
| 36 | 684 | " " 1853..... | | 135,772 31 |
| 37 | 690 | " " 1854..... | | 234,346 82 |
| 38 | 694 | " " 1855..... | | 345,273 74 |
| 39 | 698 | " " 1856..... | | 573,958 57 |
| 40 | 702 | " " 1857..... | | 845,953 57 |
| 41 | 706 | " " 1858..... | | 186,393 99 |
| Total..... | | | \$4,401,218 20 | \$4,401,218 20 |

E. & O. E.

COMPTROLLER'S OFFICE, NEW YORK, FEBRUARY 1st, 1861.

H. P. BOSTWICK,

General Book-keeper.

CORPORATION OF THE CITY OF NEW YORK.

STATEMENT showing the Appropriations and Expenditures on City Account for and during the year 1860, comprising the Expenses of the Support of the City Government, including the Alms-House Department, Board of Education, Fire Department, and the City Courts; also the payment of the Interest on that portion of the City Debt, and the Redemption of the Principal thereof, which is provided for by Taxation.

| LEDGER FOLIO. | TITLES OF ACCOUNTS. | BALANCE OF APPROPRIA- TIONS FOR '59, AND PREVIOUS YEARS. | APPROPRIA- TIONS FOR 1860. | TOTAL APPRO- PRIATIONS. | EXPEN- DITURES TO Dec. 31, 1860. | BALANCES UNEXPENDED Dec. 31, 1860. | REMARKS. |
|------------------|---|--|----------------------------------|----------------------------|--|--|---|
| 3 | Abatement of Nuisances..... | | \$2,500 00 | \$2,500 00 | \$1,742 60 | \$757 40 | |
| 4 | Arrears..... | \$17,857 30 | | 17,857 30 | 17,857 30 | | |
| 7 | Aqueduct Repairs and Improvements..... | 7,248 81 | 15,000 00 | 22,248 81 | 16,841 01 | 5,407 80 | |
| 1 | Administration of Intestate Estates..... | 7,000 00 | | 7,000 00 | | 7,000 00 | |
| 2 | Alms-House Department..... | | 639,150 00 | 639,150 00 | | | |
| 6 | Alms-House, Buildings and Repairs..... | | 107,049 00 | 107,049 00 | | | |
| 10 | Battery Enlargement..... | 20,000 00 | | 20,000 00 | 281 58 | 19,718 42 | |
| 13 | Belgian Pavement..... | 169,324 05 | 250,000 00 | 419,324 05 | 217,165 65 | 202,158 40 | |
| 17 | Board of Health..... | 20,212 68 | 35,000 00 | 55,212 68 | 49,650 21 | 5,562 47 | |
| 20 | Charges on Arrears of Taxes..... | 5,014 25 | 2,000 00 | 7,014 25 | 4,436 13 | 2,578 13 | |
| 23 | Charges on Arrears of Assessments..... | 4,246 14 | 2,000 00 | 6,246 14 | 3,465 25 | 2,789 89 | |
| 24 | Central Park—Maintenance and Government of..... | | 80,000 00 | 80,000 00 | 80,000 00 | | |
| 35 | Cleaning Markets..... | 43 70 | 8,500 00 | 8,543 70 | 8,278 66 | 265 04 | |
| 32 | Cleaning Streets..... | 5,282 95 | 300,000 00 | 340,282 95 | 325,371 37 | 14,911 58 | { \$35,000 transferred from Ross Pavement Grooving, Broadway. |
| 31 | City Contingencies..... | 12,091 01 | 80,000 00 | 92,091 01 | 69,300 67 | 22,790 34 | |
| 24 | Counties Reef—Blasting and Removing..... | | 20,000 00 | 20,000 00 | 95 00 | 19,905 00 | |
| 52 | Common Schools for City..... | | 1,278,781 00 | 1,278,781 00 | 1,278,781 00 | | |
| 44 | Contingencies—Mayor's Office..... | 112 63 | 20,000 00 | 20,112 63 | 15,198 59 | 4,914 34 | |
| 38 | Contingencies—Comptroller's Office..... | 4,226 19 | 17,500 00 | 21,826 19 | 11,907 69 | 9,918 50 | |
| 47 | Contingencies—Street Department..... | 5,668 18 | 35,000 00 | 40,668 18 | 37,311 57 | 3,356 61 | |
| 28 | Contingencies—Croton Aqueduct Board..... | | 5,000 00 | 5,000 00 | 2,774 08 | 2,225 92 | |
| 41 | Contingencies—Law Department..... | 1,215 36 | 25,000 00 | 27,175 36 | 18,824 63 | 8,350 73 | |
| 29 | Contingencies—City Inspector's Department..... | 895 27 | 18,000 00 | 18,895 27 | 18,799 71 | 95 56 | { Transfd to Printing and Advertising for Common Council. |
| 50 | Coroners' Fees..... | 429 08 | | | | | |
| 51 | Court House—Fourth Police District..... | | 50,000 00 | 50,000 00 | | 50,000 00 | |
| 53 | Defense of Official Acts of Corporation Officers..... | 12,250 00 | | 12,250 00 | | | |
| 54 | Deficiencies in Taxes..... | 10,180 00 | 35,000 00 | 35,000 00 | | 35,000 00 | |
| 56 | Diamond Reef—Blasting of..... | | 10,180 00 | 10,180 00 | 7,294 00 | 2,885 00 | |
| 59 | Donations..... | 1,556 68 | 30,000 00 | 31,556 68 | 31,351 72 | 204 96 | |
| 65 | Election Expenses..... | 5,539 80 | 20,000 00 | 40,569 18 | 34,982 76 | 5,586 42 | { \$14,529 38 transfd from Ross Pavement Grooving, Broadway. |
| 74 | Eleventh avenue, working as a Country Road..... | | | | | | |
| 71 | Eighth avenue, Grading..... | 19,393 95 | | 19,393 95 | 3,474 80 | 15,919 15 | |
| 68 | Errors and Delinquencies..... | 39,800 00 | | 39,800 00 | | 39,800 00 | |
| 63 | Errors and Delinquencies..... | 5,048 08 | 3,000 00 | 8,048 08 | 929 65 | 7,118 43 | |
| 76 | Flagging Sidewalks, and Fencing Vacant Lots..... | | 2,500 00 | 2,500 00 | 1,164 92 | 1,335 08 | |
| 88 | Fire Department..... | | 70,000 00 | 100,000 00 | 89,469 49 | 10,530 51 | { \$30,000 transfd from Steam Fire Engines. |

| | | | | | |
|-----|---|----------------------|----------------|----------------|---|
| 85 | Fire Department—Lot and House for Engine Company No. 20..... | 18,000 00 | 13,500 00 | 4,500 00 | { \$500 transferred to Real Estate Fur- chases. |
| 89 | Fire Department—Lot and House for Hook and Ladder Com- pany No. 8..... | 8,000 00 | 7,500 00 | 2,787 11 | |
| 77 | Fire and Police Telegraph..... | 2,674 14 | 14,887 03 | | |
| 83 | Fifteenth Ward Station-House..... | 11,915 00 | 11,915 00 | 555 50 | |
| 86 | Fourth Avenue Parks..... | 23,284 00 | 24,728 41 | 1,438 34 | |
| 92 | Infants' Home—Construction of..... | 24,725 00 | 23,186 66 | 435 02 | |
| 98 | Infants' Home—Construction of..... | 51,897 57 | 32,939 57 | 8,000 00 | |
| 101 | Interest on Revenue Bonds..... | 8,000 00 | 8,000 00 | 710 50 | |
| 103 | Interest on Assessment Bonds..... | 713 71 | 183,960 00 | 183,963 18 | |
| 111 | Interest on Central Park Fund Stock of 1887..... | 535 00 | 36,465 00 | 535 00 | |
| 113 | Interest on Central Park Fund Stock of 1898..... | 13,524 21 | 138,524 21 | 18,294 82 | |
| 109 | Interest on Central Park Improvement Fund Stock of 1887..... | 11,250 00 | 9,398 41 | 1,851 59 | |
| 107 | Interest on Central Park Improvement Fund Stock of 1870..... | 2,518 77 | 223 71 | 2,295 06 | |
| 116 | Interest on Public Building Stock No. 3..... | 17,500 00 | 17,500 00 | | |
| 113 | Interest on Public Educational Stock of 1873..... | 7,700 00 | 7,700 00 | | |
| 110 | Interest on New York City Stocks for Docks and Sills..... | 25,000 00 | 25,000 00 | | |
| 107 | Interest on Public Stock for Rebuilding Tompkins Market..... | 10,200 00 | 10,111 97 | 88 03 | |
| 101 | Interest on Floating Debt Fund Stock..... | 40,000 00 | 10,038 71 | 29,961 29 | |
| 95 | Iron Pavement..... | 65,246 65 | 205 56 | 65,141 09 | { \$15,016 38 transfd to Printing and Advertising for Common Council. |
| 104 | Iron Railing—Tompkins Square..... | 15,373 38 | 357 00 | 60,662 00 | |
| 119 | Judgments..... | 105,513 18 | 45,851 18 | 82,822 73 | |
| 121 | Japanese Embassy—Entertainment of..... | 82,822 73 | 431,355 01 | 70,152 84 | |
| 122 | Lamps and Gas..... | 501,507 85 | 23,249 56 | 5,165 93 | |
| 125 | Lands and Places..... | 28,415 49 | 385 84 | 11 60 | |
| 128 | Lands and Places for Tompkins Square or Park..... | 385 84 | 374 24 | 11 60 | |
| 126 | Lands purchased for Taxes and Assessments..... | 60,000 00 | 25,882 89 | 34,117 11 | |
| 129 | Laying out the City north of One Hundred and Fifty-fifth street..... | 16,000 00 | 16,000 00 | 16,000 00 | |
| 131 | Mount Morris Square—Improvement of..... | 20,000 00 | 720 00 | 19,280 00 | |
| 133 | Old Claims..... | 100,000 00 | 43,697 52 | 56,302 48 | |
| 131 | Police—Sanitary Expenses..... | 3,000 00 | 3,000 00 | | { \$15,016 38, transfd from Iron rail'g Templ. sq. 7,724 69, transfd from Com. Sch'l for State. 429 08, transfd from Cor's Fees. 38 96, " " Co. Cont. \$23,207 11 |
| 134 | Printing and Advertising for Common Council..... | 60,000 00 | 79,144 07 | 22,203 85 | |
| 137 | Printing and Advertising for Departments..... | 3,784 54 | 3,725 28 | 59 26 | |
| 209 | Printing for Departments..... | 20,000 00 | 20,000 00 | | |
| 140 | Public Buildings—Construction and Repairs..... | 271,371 73 | 198,770 41 | 72,601 32 | |
| 139 | Public Building Stock No. 3..... | 50,000 00 | 50,000 00 | | |
| 191 | Public Stock for Rebuilding Tompkins Market, Redemption of..... | 17,000 00 | 17,000 00 | | |
| 139 | Public Education Stock of 1873..... | 4,657 36 | 4,657 36 | | |
| 149 | Real Estate Expenses..... | 250,000 00 | 240,782 15 | 51,241 81 | |
| 146 | Real Estate Purchases, including Fire Department..... | 23,750 00 | 18,800 00 | 5,450 00 | { \$500 transfd from Fire Dep't, Lot & House for Hook & Ladder Co. No. 3. |
| 143 | Rents*..... | 3,756 61 | 39,886 78 | 3,899 83 | |
| 153 | Roads and Avenues..... | 697 04 | 50,000 00 | 50,000 00 | |
| 152 | Roads—Kingsbridge, from Tenth avenue to Kingsbridge..... | 697 04 | 697 04 | | |
| 161 | Removing Obstructions in Streets and Harbor..... | 5,270 31 | 1,083 50 | 4,186 81 | |
| | | \$980,121 37 | \$5,324,035 09 | \$6,391,447 49 | \$5,249,739 61 |
| | | Carried forward..... | | | \$1,141,707 88 |

* See foot of page 84.

APPROPRIATIONS AND EXPENDITURES ON CITY ACCOUNT—Continued.

| LEDGER PAGE. | TITLES OF ACCOUNTS. | BALANCE OF APPROPRIA- TIONS FOR 59, AND PREVIOUS YEARS. | APPROPRIA- TIONS FOR 1850. | TOTAL APPRO- PRIATIONS. | EXPENDI- TURES TO Dec. 31, 1850. | BALANCES UNEXPENDED Dec. 31, 1850. | REMARKS. |
|-----------------|---|---|----------------------------------|----------------------------|--|--|---|
| | Brought forward..... | \$980,121 37 | \$6,324,035 09 | \$6,291,447 49 | \$5,249,739 61 | \$1,141,707 88 | \$35,000 00 transf'd to Cleaning Sta. 14,329 38 " " Election Exp. 450 00 " Stationery and Blank Books. |
| 155 | Russ Pavement—Grooving Broadway..... | 49,979 31 | | | | | \$19,979 38 |
| 158 | Russ Pavement Improvement..... | 25,242 55 | | 25,242 55 | 623 37 | 24,619 18 | |
| 182 | Salaries..... | 7,267 80 | | 7,267 80 | 6,303 65 | 964 21 | |
| 182 | Salaries—Legislative Department..... | | 74,850 00 | 74,850 00 | 71,062 37 | 2,807 63 | |
| 183 | Salaries—Mayor's Office..... | | 13,000 00 | 13,000 00 | 13,000 00 | | |
| 184 | Salaries—Department of Finance..... | | 97,000 00 | 97,000 00 | 93,871 12 | 3,128 88 | |
| 184 | Salaries—Street Department..... | | 76,000 00 | 76,000 00 | 75,995 31 | 4 69 | |
| 186 | Salaries—Croton Aqueduct Department..... | | 30,000 00 | 30,000 00 | 29,269 78 | 730 22 | |
| 187 | Salaries—Law Department..... | | 26,750 00 | 26,750 00 | 26,749 77 | 23 | |
| 186 | Salaries—City Inspector's Department..... | | 88,500 00 | 88,500 00 | 88,360 69 | 139 31 | |
| 179 | Salaries—Commissioners of Health..... | | 4,250 00 | 4,250 00 | 4,250 00 | | |
| 183 | Salaries—Fire Department..... | | 42,500 00 | 42,500 00 | 42,217 08 | 282 92 | |
| 187 | Salaries—Board of Assessors..... | | 7,000 00 | 7,000 00 | 7,000 00 | | |
| 189 | Salaries—City Courts..... | | 94,100 00 | 94,100 00 | 93,827 54 | 272 46 | |
| 167 | Stationery and Blank Books..... | 30 40 | 25,000 00 | 25,480 40 | 25,477 08 | 3 32 | |
| 164 | Second avenue—McAdamizing above Sixty-first street..... | 36,847 80 | | 36,847 86 | 17,351 22 | 19,496 64 | |
| 165 | Seventh Regiment N. Y. State Militia—Camp Equipage for..... | | 5,000 00 | 5,000 00 | 5,000 00 | | |
| 170 | Sewers—Repairing and Cleaning..... | 65 | 70,000 00 | 70,000 00 | 45,330 05 | 24,670 60 | |
| 185 | Street Improvements..... | 3,900 10 | 16,000 00 | 19,900 10 | 12,600 82 | 7,299 28 | |
| 188 | Streets—Repaving and Repairs..... | 1,844 17 | 120,000 00 | 121,844 17 | 120,724 44 | 1,119 73 | |
| 179 | Steam Fire Engines..... | 43 51 | 30,000 00 | 43 54 | 43 54 | | |
| 191 | Society for Reformation of Juvenile Delinquents..... | | 8,000 00 | 8,000 00 | 8,000 00 | | |
| 176 | Sunken Vessels—Removing..... | 4,600 00 | 4,000 00 | 4,000 00 | 915 00 | 3,685 00 | |
| 189 | Supplies for and Cleaning Public Offices..... | 27 89 | 42,000 00 | 42,027 89 | 41,589 46 | 38 43 | |
| 173 | Supplies for Police Department..... | 4,181 74 | 20,000 00 | 24,181 74 | 24,045 64 | 136 10 | |
| 164 | Twenty-first Ward Station-House..... | 10,000 00 | 10,000 00 | 10,000 00 | | 10,000 00 | |
| 197 | Twenty-second Ward Station-House..... | 11,850 00 | 11,850 00 | 11,850 00 | 10,047 00 | 1,803 00 | |
| 203 | Water Pipes and Laying..... | 5,109 40 | 120,109 40 | 120,109 40 | 108,017 56 | 12,091 84 | |
| 206 | Wharves, Piers, and Slips..... | 22,101 74 | 239,000 00 | 261,101 74 | 186,928 50 | 74,173 24 | |
| 200 | Wells and Pumps..... | 775 48 | 4,000 00 | 4,775 48 | 3,815 62 | 959 86 | |
| 155 | County Contingencies..... | 36 96 | | | | | |
| 155 | Common Schools for State..... | 7,724 69 | | | | | |
| | TOTALS..... | \$1,171,855 78 | \$6,571,965 09 | \$7,743,650 87 | \$6,413,456 22 | \$1,330,164 65 | |

* The balance of the appropriation for "Rents," Dec. 31, 1850, as per Comptroller's Annual Report for 1850, page 62, was..... \$3,690 61
Add for two warrants drawn on this account in 1850, canceled in 1860, see page 19..... 66 00

Showing the amount actually unexpended, Dec. 31, 1850, as above stated..... \$3,756 61

{Transf'd to Printing and Advertising
for Common Council.
Transf'd to Printing and Advertising
for Common Council.

{ \$30,000 transferred to Fire Depart-
ment.

{ \$450 transf'd from Russ Pavement
Grooving, Broadway.

ON SPECIAL AND TRUST ACCOUNTS.

| LEADER | TITLES OF ACCOUNTS. | Balance unex- pended Dec. 31, 1889. | Overdrawn December 31, 1889. | Receipts in 1890. | TOTAL | Expenditures to December 31, 1890. | Balance unex- pended Dec. 31, 1890. | Overdrawn. Dec. 31, 1890. |
|--------|--|---|------------------------------------|----------------------|--------------|--|---|------------------------------|
| 105 | Abatement of Nuisances..... | | \$266 38 | \$14 64 | \$14 64 | \$328 85 | | \$578 59 |
| 109 | Assessment Fund..... | | 1,051,469 58 | 1,354,934 00 | 1,354,934 00 | 786,811 59 | | 483,347 17 |
| 115 | Charges on Arrears of Taxes..... | \$3,356 55 | | 3,551 79 | 6,908 34 | | \$6,908 34 | |
| 116 | Charges on Arrears of Assessments..... | 188 10 | | 1,581 08 | 1,769 18 | | 1,769 18 | |
| 117 | Central Park Fund..... | | 335,421 79 | 76,101 54 | 76,101 54 | 10,250 87 | | 265,571 12 |
| 101 | Croton Park Improvement Fund..... | 657 54 | | 1,266,317 53 | 1,266,975 07 | 768,699 56 | | |
| 119 | Croton Water Works—Extension and New Reservoir..... | 101,470 39 | | 767,164 12 | 868,634 51 | 646,627 68 | | |
| 205 | Floating Debt Fund..... | | | 2,793,562 56 | | 728 28 | 272,006 83 | |
| 151 | Interest on Assessments..... | 37,995 89 | | 155,129 38 | 193,125 27 | 89,263 02 | 103,862 25 | |
| 45 | Intestate Estates..... | 73,598 70 | | 3,629 39 | 77,228 09 | 7,835 25 | 69,392 84 | |
| 197 | Lands purchased for Taxes and Assess- ments..... | | 69,070 85 | 28,628 76 | 28,628 76 | | | 40,442 09 |
| 111 | Street Improvement Fund..... | | 2,022,892 87 | 1,282,455 73 | 1,282,455 73 | 1,125,824 39 | | 1,866,261 53 |
| 896 | Unclaimed Warrants..... | 58,372 59 | | 1,661 24 | 60,233 83 | 12,714 86 | 47,518 97 | |
| 101 | Tompkins Market, rebuilding..... | 2,133 09 | | | 2,133 09 | | | |

REVENUE AND OTHER BONDS.

| LEADER | TITLES OF ACCOUNTS. | Outstanding De- cember 31, 1889. | Issued in 1890. | TOTAL | Redeemed to December 31st, 1890. | Balance outstanding Dec. 31, 1890. |
|--------|---|-------------------------------------|-----------------|----------------|--|--|
| 874 | Revenue Bonds of 1859..... | \$4,976,250 00 | | \$4,976,250 00 | \$4,976,250 00 | |
| 874 | Revenue Bonds of 1860..... | | \$4,068,600 00 | 4,068,600 00 | 2,838,500 00 | \$1,230,100 00 |
| 890 | Assessment Bonds—Payable July 1st, 1861..... | 789,600 00 | | 789,600 00 | | 789,600 00 |
| 890 | Assessment Bonds—Payable October 1st, 1862..... | 308,600 00 | | 308,600 00 | | 308,600 00 |
| 870 | Street Improvement Fund Bonds—Payable November 1st, 1863..... | | 300,000 00 | 300,000 00 | | 300,000 00 |
| 871 | Assessment Fund Bonds—Payable November 1st, 1864..... | | 500,000 00 | 500,000 00 | | 500,000 00 |

E. F.

COMPTROLLER'S OFFICE, NEW YORK, JANUARY, 1861.

H. P. BOSTWICK, General Book-keeper.

WILLIAM E. WARREN,

Deputy Comptroller.

CORPORATION OF THE CITY OF NEW YORK.

STATEMENT showing the number and amount of Warrants of 1859 outstanding December 31, 1859, the number and amount of Warrants drawn in 1860, and the total amount; also, the number and amount of Warrants paid by the Chamberlain during the year, and the number and amount of such Warrants outstanding Dec. 31, 1860.

| TITLES OF ACCOUNTS. | WARRANTS OF 1859 OUTSTANDING DEC. 31, '59. | | WARRANTS DRAWN IN 1860. | | TOTAL AMOUNT OF WARRANTS. | | PAID BY THE CHAMBERLAIN IN 1860. | | WARRANTS OUTSTANDING, DECEMBER 31, 1860. | | | |
|---|--|--------------|-------------------------|--------------|---------------------------|--------------|----------------------------------|--------------|--|----------|-------------------|----------|
| | No. | | No. | | Amount. | | No. | | WARRANTS OF 1859. | | WARRANTS OF 1860. | |
| | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. |
| Abatement of Nuisances..... | 4 | \$1,742 60 | 4 | \$1,742 60 | 4 | \$1,742 60 | 4 | \$1,742 60 | ..... | ..... | ..... | ..... |
| Arrearages..... | 26 | 17,857 30 | 39 | 19,227 18 | 35 | 19,114 43 | 35 | 19,114 43 | 4 | \$112 75 | 4 | \$112 75 |
| Aqueduct Repairs and Improvements | 13 | \$1,369 88 | 197 | 16,841 01 | 213 | 17,234 66 | 184 | 16,918 03 | 1 | 1 67 | 28 | \$314 96 |
| City Contingencies..... | 16 | 393 65 | 13 | 639,150 00 | 13 | 639,150 00 | 13 | 639,150 00 | ..... | ..... | ..... | ..... |
| Alms-house, Buildings and Repairs.. | 3 | 107,049 00 | 3 | 107,049 00 | 3 | 107,049 00 | 3 | 107,049 00 | ..... | ..... | ..... | ..... |
| Battery Enlargement..... | 1 | 281 58 | 1 | 281 58 | 1 | 281 58 | 1 | 281 58 | ..... | ..... | ..... | ..... |
| Belgian Pavement..... | 29 | 217,245 65 | 29 | 217,245 65 | 28 | 217,222 51 | 28 | 217,222 51 | ..... | ..... | ..... | ..... |
| Board of Health..... | 106 | 51,294 30 | 108 | 52,209 30 | 107 | 52,197 30 | 107 | 52,197 30 | ..... | ..... | ..... | ..... |
| Charges on Arrears of Taxes..... | 16 | 4,436 13 | 16 | 4,436 13 | 16 | 4,436 13 | 16 | 4,436 13 | ..... | ..... | ..... | ..... |
| Charges on Arrears of Assessments. | 12 | 3,456 25 | 12 | 3,456 25 | 12 | 3,456 25 | 12 | 3,456 25 | ..... | ..... | ..... | ..... |
| Central Park—Maintenance and Government of..... | 1 | 80,000 00 | 1 | 80,000 00 | 1 | 80,000 00 | 1 | 80,000 00 | ..... | ..... | ..... | ..... |
| Cleaning Markets..... | 3 | 43 00 | 251 | 8,321 66 | 254 | 8,321 66 | 253 | 8,291 65 | ..... | ..... | ..... | ..... |
| Cleaning Streets..... | 8 | 1,471 76 | 101 | 325,371 37 | 104 | 326,843 13 | 103 | 313,158 71 | ..... | ..... | ..... | ..... |
| City Contingencies..... | 7 | 265 70 | 420 | 69,390 67 | 427 | 69,566 37 | 422 | 68,664 90 | ..... | ..... | ..... | ..... |
| Coenties Reef—Blasting and Removing..... | 1 | 55 00 | 1 | 55 00 | 1 | 55 00 | 1 | 55 00 | ..... | ..... | ..... | ..... |
| Common Schools for City..... | 16 | 1,278,781 00 | 16 | 1,278,781 00 | 16 | 1,278,781 00 | 16 | 1,278,781 00 | ..... | ..... | ..... | ..... |
| Contingencies—Mayor's Office..... | 247 | 15,247 27 | 247 | 15,247 27 | 246 | 15,235 51 | 246 | 15,235 51 | ..... | ..... | ..... | ..... |
| Contingencies—Comptroller's Office. | 158 | 11,907 69 | 159 | 12,063 69 | 157 | 11,523 77 | 157 | 11,523 77 | ..... | ..... | ..... | ..... |
| Contingencies—Street Department.. | 12 | 1,155 88 | 291 | 37,309 47 | 303 | 38,465 35 | 297 | 37,722 87 | ..... | ..... | ..... | ..... |
| Contingencies—Croton Aqueduct B'g | 103 | 2,774 08 | 103 | 2,774 08 | 100 | 2,469 31 | 100 | 2,469 31 | ..... | ..... | ..... | ..... |
| Contingencies—Law Department..... | 42 | 18,824 63 | 42 | 18,824 63 | 42 | 18,824 63 | 42 | 18,824 63 | ..... | ..... | ..... | ..... |
| Contingencies—City Inspector's Department..... | 394 | 18,799 71 | 396 | 18,910 21 | 395 | 18,890 21 | 395 | 18,890 21 | ..... | ..... | ..... | ..... |
| Defense of Official Acts of Corporation Officers..... | 1 | 12,250 00 | 1 | 12,250 00 | 1 | 12,250 00 | 1 | 12,250 00 | ..... | ..... | ..... | ..... |
| Diamond Reef—Blasting of..... | 7 | 7,294 00 | 7 | 7,294 00 | 7 | 7,294 00 | 7 | 7,294 00 | ..... | ..... | ..... | ..... |

WARRANTS DRAWN, PAID, AND OUTSTANDING—Continued.

| TITLES OF ACCOUNTS. | WARRANTS OF 1859, OUTSTANDING DEC. 31, '59. | | WARRANTS DRAWN IN 1860. | | TOTAL AMOUNT OF WARRANTS. | | PAID BY THE CHAMBERLAIN IN 1860. | | WARRANTS OF 1859. | | WARRANTS OF 1860. | | TOTAL. | |
|---|---|-------------|-------------------------|----------------|---------------------------|----------------|----------------------------------|----------------|-------------------|----------|-------------------|-------------|--------|-------------|
| | WARRANTS OF 1859, OUTSTANDING DEC. 31, '59. | | WARRANTS DRAWN IN 1860. | | TOTAL AMOUNT OF WARRANTS. | | PAID BY THE CHAMBERLAIN IN 1860. | | WARRANTS OF 1859. | | WARRANTS OF 1860. | | | |
| | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. | | |
| Brought forward..... | 92 | \$12,660 14 | 4583 | \$4,485,159 54 | 4675 | \$4,497,819 68 | 4573 | \$4,471,132 69 | 5 | \$114 42 | 97 | \$29,572 57 | 102 | \$26,686 99 |
| Old Claims..... | | | 42 | 43,697 52 | 42 | 43,697 52 | 42 | 43,697 52 | | | | | | |
| Police Investigation in 1855..... | | | 1 | 3,000 00 | 1 | 3,000 00 | 1 | 3,000 00 | | | | | | |
| Printing and Advertising for Com- mon Council..... | 6 | 9,504 97 | 118 | 79,144 07 | 121 | 88,649 04 | 152 | 87,956 67 | | | 2 | 692 37 | 5 | 692 37 |
| Printing and Advertising for Depart- ments..... | 16 | 284 25 | 69 | 3,725 28 | 85 | 4,009 53 | 84 | 3,998 88 | 1 | 10 65 | | | 1 | 10 65 |
| Printing for Departments..... | | | 104 | 20,142 50 | 104 | 20,142 50 | 104 | 20,142 50 | | | | | | |
| Public Buildings—Construction and Repairs..... | 3 | 56 65 | 398 | 198,770 41 | 401 | 198,827 06 | 398 | 198,803 00 | 2 | 14 90 | 1 | 9 16 | 3 | 24 06 |
| Public Building Stock No. 3..... | | | | 50,000 00 | 1 | 50,000 00 | 1 | 50,000 00 | | | | | | |
| Public Stock for Rebuilding Temp- kies Market—Redemption of..... | | | 1 | 17,000 00 | 1 | 17,000 00 | 1 | 17,000 00 | | | | | | |
| Public Education Stock of 1873..... | | | 1 | 4,657 36 | 1 | 4,657 36 | 1 | 4,657 36 | | | | | | |
| Real Estate Expenses..... | 1 | 75 60 | 20 | 240,782 15 | 21 | 240,857 15 | 21 | 240,857 15 | | | | | | |
| Real Estate Purchases, including Fire Department..... | | | 3 | 18,800 00 | 3 | 18,800 00 | 3 | 18,800 00 | | | | | | |
| Rents..... | 5 | *493 75 | 188 | 39,886 78 | 193 | 40,380 53 | 188 | 40,180 53 | 2 | 75 00 | 3 | 135 00 | 5 | 200 00 |
| Roads and Avenues..... | 6 | 130 18 | 112 | 50,002 10 | 117 | 50,132 28 | 115 | 50,044 25 | 2 | 88 00 | | | 2 | 88 00 |
| Roads—Kingsbridge, from Tenth Ave- nue to Kingsbridge..... | 1 | 99 94 | 4 | 697 04 | 5 | 796 98 | 5 | 796 98 | | | | | | |
| Removing Obstructions in Streets and Harbor..... | | | 11 | 1,083 50 | 11 | 1,083 50 | 11 | 1,083 50 | | | | | | |
| Russ Pavement Improvement..... | | | 2 | 623 37 | 2 | 623 37 | 2 | 623 37 | | | | | | |
| Salaries..... | 17 | 2,328 92 | 75 | 6,308 65 | 92 | 8,452 57 | 90 | 8,404 57 | 1 | 60 00 | 4 | 78 00 | 2 | 138 00 |
| Salaries—Legislative Department..... | | | 652 | 71,962 37 | 652 | 71,982 37 | 648 | 71,587 37 | | | | | 4 | 315 00 |
| Salaries—Mayor's Office..... | | | 84 | 13,000 00 | 84 | 13,000 00 | 84 | 13,000 00 | | | | | | 315 00 |
| Salaries—Department of Finance..... | | | 772 | 93,871 12 | 772 | 93,871 12 | 770 | 93,671 12 | | | 2 | 200 00 | 2 | 200 00 |
| Salaries—Street Department..... | | | 833 | 75,995 31 | 833 | 75,995 31 | 833 | 75,995 31 | | | | | | |
| Salaries—Croton Aqueduct Depart- ment..... | | | 210 | 29,269 78 | 210 | 29,269 78 | 210 | 29,269 78 | | | | | | |
| Salaries—Law Department..... | | | 69 | 26,749 77 | 69 | 26,749 77 | 69 | 26,749 77 | | | | | | |
| Salaries—City Inspector's Depart- ment..... | | | 1050 | 88,360 69 | 1050 | 88,360 69 | 1050 | 88,360 69 | | | | | | |
| Salaries—Commissioners of Health..... | | | 12 | 4,250 00 | 12 | 4,250 00 | 12 | 4,250 00 | | | | | | |
| Salaries—Fire Department..... | | | 603 | 42,215 08 | 603 | 42,215 08 | 603 | 42,215 08 | | | | | | |
| Salaries—Board of Assessors..... | | | 48 | 7,000 00 | 48 | 7,000 00 | 48 | 7,000 00 | | | | | | |
| Salaries—City Courts..... | | | 674 | 93,827 54 | 674 | 93,827 54 | 673 | 93,827 54 | | | 1 | 166 65 | 1 | 166 65 |
| Stationery and Blank Books..... | | | 106 | 25,477 08 | 106 | 25,477 08 | 106 | 25,477 08 | | | | | | |
| Second Avenue—Macadamizing above Sixty-first street..... | | | 29 | 17,381 22 | 29 | 17,381 22 | 29 | 17,381 22 | | | | | | |

CORPORATION OF THE CITY OF NEW YORK.

Real Estate Rented by the Corporation for Public Purposes, December 31st, 1860.

| Number of Lease | LESSORS. | LOCALITY. | OCCUPIED BY | DATE OF LEASE. | ANNUAL RENT. | LEASE EXPIRES. |
|-----------------|------------------------------------|---|------------------------|----------------|-----------------------------|-----------------------------------|
| 1 | P. & R. Goelet..... | No. 1 Rose street..... | Fire Department.... | Feb. 22, 1840 | \$280 00 | May 1, 1860 |
| 2 | John R. Lecount.... | No. 21 Henry street.... | Do. | Apr. 1, " | 180 00 | " 1, 1861 |
| 3 | P. & R. Goelet..... | No. 199 Mercer street.... | Do. | Apr. 2, " | 300 00 | Cancel'd May 1, 1860. |
| 4 | Robert Ainslie..... | No. 3 Temple street.... | Do. | May 1, " | 450 00 | May 1, 1861 |
| 6 | J. M. Moore & others. | No. 61 Ann street..... | Do. | Feb. 16, 1850 | 1,250 00 | " 1, 1871 |
| 7 | St. James Church and J. Leo. | No. 50 Trinity place.... | Police Department.... | May 1, " | 250 00 | " 1, 1864 |
| 8 | Thos. O. Buckmaster. | No. 253 Spring street.... | Fire Department.... | Oct. 30, " | 150 00 | " 1, 1866 |
| 9 | Adam Blackledge.... | No. 209 Hester street.... | Do. | May 1, 1855 | 200 00 | Feb. 1, " |
| 10 | W. W. Todd..... | No. 52 Greene street.... | Do. | Jan. 21, 1851 | 200 00 | May 1, 1861 |
| 11 | W. Madden..... | No. 10½ Mott street.... | Do. | Feb. 28, " | 150 00 | " 1, 1860 |
| 12 | M. Von Hogen..... | Rear of No. 3 Temple st. | Do. | June 7, " | 50 00 | " 1, 1861 |
| 13 | A. C. Kingsland..... | Mercer street..... | Do. | Aug. 20, " | 500 00 | " 1, 1862 |
| 14 | S. Cambreling, Exr.. | No. 79 Willett street.... | Sub-let by Corporat'n | Jan. 28, " | 75 00 | " 1, 1867 |
| 16 | Daniel Demarest and others. | No. 153 Franklin street.. | Fire Department.... | Jan. 28, " | 350 00 | " 1, 1872 |
| 17 | New York & Harlem Railroad Co. | 4th avenue, near 27th st. | Do. | Mar. 1, 1853 | 363 00 | Jan. 16, " |
| 18 | J. A. Volson, and Wright & Briggs. | Turtle Bay, East River... | Sub-let by Corporat'n | Apr. 19, " | 1,000 00 | May 1, 1861 |
| 19 | Daniel Chilson..... | No. 34 Mangin street.... | Fire Department.... | Dec. 22, " | 700 00 | " 1, 1865 |
| 20 | Wm. T. Pinckney.... | Grand st., cor. Clinton st. | 5th District Court.... | July 10, 1855 | 550 00 | " 1, 1861 |
| 21 | Roman Catholic Orphan Asylum. | No. 12 Elm street..... | Fire Department.... | Sep. 28, " | 400 00 | " 1, 1866 |
| 24 | George Opdyke..... | No. 79 Warren street.... | Police Department.... | May 1, 1856 | 1,000 00 | " 1, 1861 |
| 25 | James Pettit, agent.. | Lawrence street..... | Fire Department.... | Sep. 10, " | 200 00 | Less's option |
| 26 | Quimby & Castro.... | No. 134 East 26th street.. | Sub-let by Corporat'n | Nov. 1, " | 200 00 | May 1, 1870 |
| 27 | Broadway Bank..... | Broadway, cor. Park place | Counsel to Corporat'n | Feb. 1, 1857 | 1,500 00 | " 1, 1860 |
| 28 | Simmons & Cudlip... | No. 380 West 43d street.. | Fire Department.... | Mar. 3, " | 96 00 | Mar. 3, " |
| 29 | W. L. Barker..... | Broadway, cor. 22d street | 6th District Court.... | Apr. 28, " | 1,350 00 | Apr. 28, 1862 |
| 30 | John M. Reed..... | 11th st., bet. avs. B and C | Fire Department.... | May 13, " | Exch. for house in 13th st. | May 1, 1867 |
| 31 | W. H. Tone..... | Broadway, cor. 131st st.. | Police Department.... | Dec. 1, " | 450 00 | " 1, 1860 |
| 32 | J. Pelton & Co..... | 5th avenue, cor. 21st st.. | Fire Department.... | Dec. 23, " | 800 00 | Sep. 1, 1862 |
| 35 | John H. Riker..... | No. 28 Ann street..... | Do. | May 1, 1858 | 900 00 | May 1, 1863 |
| 37 | E. B. Wesley & Co. .. | No. 39 Park row..... | Street Department.... | Sep. 8, " | 5,500 00 | " 1, 1860 |
| 38 | O. W. Brennan..... | No. 54 Pearl street..... | 2d District Court.... | Jan. 12, 1859 | 1,800 00 | Jan. 1, 1864 |
| 39 | P. & R. Goelet..... | No. 34 West 29th street.. | Police Department.... | Feb. 10, " | 500 00 | May 1, 1860 |
| 40 | Wm. S. Ross..... | No. 202 Centre street.... | Fire Department.... | Mar. 8, " | 300 00 | May 1, 1860 |
| 41 | George G. Burns.... | No. 231 West 47th street. | Police Department.... | Mar. 1, " | 300 00 | Renewed for one year; rent \$400. |
| 42 | Shoe & Leather Bank | B'way, cor. Chambers st. | Public Administrator | Mar. 3, " | 1,600 00 | May 1, 1860 |
| 43 | G. C. Tallmadge and others. | Pearl street, near Bowery | Police Department.... | Mar. 21, " | 2,000 00 | " 1, " |
| 45 | Delancey Kane..... | No. 64 Cedar street..... | 1st District Court.... | June 8, " | 1,500 00 | " 1, 1864 |
| 46 | Genio C. Scott..... | No. 78 West 40th street.. | Fire Department.... | June 13, " | 500 00 | " 1, " |
| 47 | S. S. Ward..... | 3 lots cor. West & Jane sts | Corporation yard.... | July 15, " | 500 00 | " 1, 1861 |
| 48 | Pinckney & Moulton. | 86th and 87th st., 4th and 5th avenues, 6 lots. | Police Department.... | Nov. 1, " | 700 00 | Nov. 1, 1864 |
| 49 | Alexander McKenzie. | Mercer and Fourth sts., south-west corner. | Do. | Nov. 19, " | 1,200 00 | May 1, 1860 |
| 52 | Alexander McKenzie. | Mercer and Fourth sts., south-west corner. | Do. | April 19, " | 1,200 00 | Nov. 1, 1860 |

Real Estate Rented by the Corporation—Continued.

| Number of Lease. | LESSORS. | LOCALITY. | OCCUPIED BY. | DATE OF LEASE. | ANNUAL RENT. | LEASE EXPIRES. |
|------------------|-----------------------|--|------------------------|----------------|--------------|----------------------------------|
| 53 | W. B. Astor..... | 14th st., bt. avs. 9 and 10 | Croton Aqueduct Dp't | Sep. 22, 1859 | \$400 00 | May 1, 1864 |
| 54 | John J. Cisco..... | No. 29 Broad street..... | Police Department... | June 29, 1860 | 3,000 00 | July 1, 1870 |
| 55 | Thomas E. Davis.... | No. 82 Nassau street.... | Law Department.... | March 5, " | 2,200 00 | May 1, 1861 |
| 56 | Thomas E. Davis.... | No. 82 Nassau street.... | Do. | May 1, " | 1,800 00 | " 1, " |
| 57 | Charles D. Bailey.... | No. 21 Henry street.... | Fire Department.... | April 10, " | 500 00 | " 10, 1870 |
| 58 | William H. Tunc..... | Broadway, cor. of 131st st | Police Department.... | Mch. 10, " | 500 00 | " 1, 1863 |
| 59 | W. F. & M. E. Coles.. | No. 1 State street..... | Do. | Feb. 22, " | 1,000 00 | " 1, 1861 |
| 60 | Benjamin Wood..... | No. 19 Chatham street... | City Inspector's Dp't | Aug. 2, " | 5,000 00 | " 1, 1863 |
| 61 | Levyard Avery..... | No. 380 West 43d street... | Fire Department.... | March 5, " | 144 00 | " 1, 1862 |
| 62 | Frederick Kidder.... | 33d st., west of 3d avenue. | Do. | May 30, " | 100 00 | June 8, 1869 |
| 63 | Charles Johnson..... | South-west cor. 7th avenue and 22d street. | 8th District Court... | Dec. 3, " | 900 00 | Jan. 1, 1867 |
| 64 | J. M. Tilford..... | South-east cor. 7th street and Hall place. | 2d Reg't N. Y. S. M. | Dec. 1, " | 2,200 00 | Dec. 1, 1865 |
| 65 | P. Brennan..... | Broadway, east side 84th and 85th streets..... | Police Department.... | Aug. 24, " | 400 00 | " 1, 1865 |
| 66 | J. Caroline Madden.. | No. 10½ Mott street.... | Fire Department.... | Mch. 28, " | 150 00 | May 1, 1870 |
| | Charles Squires..... | No. 10 Theatre Alley.... | Do. | | 400 00 | Verbal agr't |
| | Francis Bos, Ex'r... | 100th st., near 10th ave.. | Do. | | 250 00 | Do. |
| | | No. 345 Third avenue, between 26th and 27th sts. | Do. | | 150 00 | Do. |
| | H. Planten..... | Rear of No. 42 Pike street | Do. | | 100 00 | Do. |
| | W. Miller..... | No. 20 Fourth avenue.... | 4th District Court... | | 300 00 | Do. |
| | A. Wakeman..... | North-east cor. 86th st. and Fourth avenue. | 7th District Court... | | 700 00 | Do. |
| | William Halsey..... | No. 295 East Broadway.. | Fire Department.... | | 175 00 | Do. |
| | J. F. Oakley..... | No. 3 Dover street..... | Do. | | 600 00 | Do. |
| | Harlem R. R. Co..... | Tryon Row..... | City Inspector..... | | 1,000 00 | Do. |
| | Harlem R. R. Co..... | Tryon Row..... | Corporation Attorney | | 1,000 00 | Do. |
| | Harlem R. R. Co..... | Tryon Row..... | Coll. of City Revenue. | | 175 00 | Do. |
| | J. Conway..... | Broadway, bet. 159th and 160th street. | Fire Department.... | | 200 00 | Do. |
| | L. R. Kerr..... | 40th st., bet. Third and Lexington avenue. | Do. | | 300 00 | Do. |
| | Trinity Church..... | No. 115 Barrow street... | Sub-let by Corporat'n | | 150 00 | Leased to Public School Society. |

[E. E.] COMPTROLLER'S OFFICE,
NEW YORK, January, 1861.

HENRY J. STORRS,
General Clerk.

CORPORATION OF THE CITY OF NEW YORK.

List of Official Bonds filed in the Comptroller's Office during the year 1860.

| No. | When Filed. | Date of Bond. | OFFICER. | TITLE. | PENALTY. | SURETIES. | Approved by. |
|-----|-------------|---------------|----------------------|---------------------------------------|----------|--|--------------|
| | 1860. | 1860. | | | | | |
| 289 | Jan'y 3 | Jan'y 2 | Greene C. Bronson. | Counsel to the Corporation. | \$5,000 | Horace Cushing, Richard W. King. | Mayor. |
| 290 | " 4 | " 4 | George H. Parser. | Corporation Att'y. | 2,000 | Richard Busteed..... | Comptroller |
| 291 | " 3 | " 3 | Thomas C. Fields.. | Public Administrator. | 10,000 | Wm. Smith, Chas. A. Secor. | Do |
| 292 | " 4 | " 4 | James C. Burnham | Mayor's First Marshal. | 5,000 | Fred. L. Talcott..... | Do |
| 293 | " 5 | " 5 | J. Blakeney Auld.. | Chief Clerk Mayor's Office. | 1,000 | Penninah Auld | Do |
| 294 | " 5 | " 5 | George C. Genet... | Corporation Att'y.. | 2,000 | E. J. Genet..... | Do |
| 295 | " 9 | " 7 | Stephen P. Russel.. | Public Administrator. | 10,000 | Isaac Randolph, Wilson G. Hunt. | Mayor. |
| 296 | " 11 | " 11 | Robert Earle | Superin't Wharves, Piers and Ships. | 5,000 | John Pettigrew... .. | Comptroller |
| 297 | Dec. 31 | Dec. 31 | Andrew V. Stout... | Chamberlain | 200,000 | Josiah Oakes | Do |
| | 1860. | 1860. | | | | | |
| 298 | Jan'y 20 | Jan'y 20 | John C. Fisher..... | Insp. W'ts & Meas. | 2,000 | Edward Marrenner.... | Do |
| 299 | " " | " " | Jonas N. Phillips .. | do. do. | 2,000 | John S. Giles | Do |
| 300 | " " | " 19 | Oliver S. Hibbard .. | do. do. | 2,000 | Robert Foster..... | Do |
| 301 | " 21 | " 21 | Henry B. Crippin... | do. do. | 2,000 | John H. Welsh..... | Do |
| 302 | " 26 | " 26 | David T. Valentine | Clerk of the Common Council. | 5,000 | Daniel Valentine, Thos. P. Wilson. | Do |
| 303 | Feb'y 20 | Feb'y 20 | John McQuade..... | Sup't of Roads..... | 2,000 | John Vance..... | Do |
| 304 | May 29 | May 29 | William Kellhouse. | Pound Master. | 500 | Wm. Walmere, Benj. F. Stillman. | Do |
| 305 | " 21 | " 17 | Jonas N. Phillips .. | Sup't of Buildings . | 5,000 | Henry A. Burr, John S. Giles. | Do |
| 306 | " 18 | " " | James M. Macgregor | Dept. Sup't of Buildings. | 3,000 | Robt. C. Brown, Jacob Vanderpoel. | Do |
| 307 | June 1 | " 31 | Walter W. Adams .. | Insp'r of Buildings. | 1,500 | Samuel B. Thomson... | Do |
| 308 | May 31 | " " | J. Milton Smith.... | do. do. | 1,500 | John G. Lightbody.... | Do |
| 309 | " " | " " | Peter Tostevine.... | do. do. | 1,500 | William Rabold | Do |
| 310 | June 1 | " " | Andrew Owens..... | do. do. | 1,500 | William W. Owens..... | Do |
| 311 | " " | June 1 | George A. Harriot.. | do. do. | 1,500 | Joseph D. Baldwin.... | Do |
| 312 | " " | " " | Charles K. Hyde.... | do. do. | 1,500 | James L. Miller..... | Do |
| 313 | " " | " " | John More..... | do. do. | 1,500 | Saml. M. Elliott, M. D., David Brown. | Do |
| 314 | " " | " " | Robert Taylor..... | do. do. | 1,500 | Edward D. Nelson..... | Do |
| 315 | May 30 | May 15 | Nathan C. Platt ... | Chamberlain | 200,000 | Geo. W. Platt, Jacob Vanderpoel, Elijah Houghton. | Do |
| 316 | June 5 | June 4 | Do. do. | Chamberlain | 200,000 | Geo. W. Platt, Jacob Vanderpoel, Elijah Houghton. | Do |
| 317 | Aug. 9 | Aug. 7 | John W. Foshay... | Clerk of Clinton Mkt | 1,000 | J. Williams Mead | Do |
| 318 | " 31 | " 31 | Joseph Alden..... | Dept. Collector City Revenue. | 2,000 | John P. Flender | Do |
| 319 | Sept. 7 | Sept. 7 | William B. Little .. | Pound Keeper, 3d av. and 127th st. | 500 | David M. Hallister, A. B. Sturges. | Do |
| 320 | " 14 | " 14 | William Johnson... | Pound Keeper, Carmansville. | 500 | Robert Foster, William Coulter. | Do |
| 321 | " 20 | " 20 | George Caulfield... | Insp'r W'ts & Meas. | 2,000 | William Miner..... | Do |
| 322 | Oct. 4 | Oct. 3 | John Jones..... | Pound Keeper, 80th street, n. 5th av. | 500 | Corson W. Clark, F. Henry. | Do |
| 323 | Nov. 22 | Nov. 22 | George White..... | Sup't. of Wharves.. | 5,000 | Jno. Carland, Matthias Gooderson. | Do |
| 324 | Dec. 28 | Dec. 27 | Daniel Devlin. | Chamberlain | 200,000 | Chas. Burkhalter, Wm. A. Hall, Francis A. Palmer, Henry L. Hoguet. | Do |

[E. E.] COMPTROLLER'S OFFICE,
New York, January, 1861.

HENRY J. STORRS,
General Clerk.

STOCK CLERK'S REPORT.

CITY OF NEW YORK—DEPARTMENT OF FINANCE,
COMPTROLLER'S OFFICE,
January 28th, 1861.

HON. ROBERT T. HAWS, *Comptroller*:

SIR—In accordance with your request, I have prepared the accompanying TABULAR STATEMENT, exhibiting the *description* and *amount* of the stocks which constituted the Funded Debt of the Corporation of the city of New York, on the 31st day of December, 1860, as shown by the books of this office, kept by me.

By reference to the said statement, it will be seen, that the stocks of the Corporation, including the real estate bonds, outstanding on the 31st, of December, 1860, amounted to the sum of..... \$20,305,344 00
Amount, December 31st, 1859..... 17,801,560 00
Increase during the year 1860..... \$2,503,784 00

Of the amount of stocks outstanding December 31st, 1860 (as stated above), the sum of \$4,063,401 is held by the Commissioners of the Sinking Funds on account of the fund for the redemption of the said Funded Debt.

As supplemental to the aforesaid statement, it may be proper here to state, that the following stocks have been redeemed and canceled during the year ending December 31st, 1860, viz.:

Five per cent. Water Stock of 1858 and 1860..... \$2,480,716 00
Five per cent. Public Building Stock, No. 3..... 50,000 00
Six per cent. Public Stock for rebuilding Tompkins Market..... 17,000 00
Total amount redeemed in 1860..... \$2,547,716 00

The following stocks have been issued during the same period, viz.:

Six per cent. Water Stock of 1875..... \$228,900 00
Six per cent. Central Park Improvement Fund Stock of 1887..... 416,600 00
Six per cent. Central Park Improvement Fund Stock of 1876..... 833,000 00
Six per cent. Croton Water Stock of 1883..... 525,000 00
Six per cent. Floating Debt Fund Stock of 1878..... 2,748,000 00
Six per cent. Real Estate Bonds of 1873..... 300,000 00
Total amount issued in 1860..... \$5,051,500 00

Amount of Assessment Bonds outstanding December 31st, 1860, viz.:

Six per cent. Assessment Bonds payable July 1st, 1861..... \$789,600 00
Seven per cent. Assessment Bonds payable October 1st, 1862..... 308,600 00
Total amount December 31st, 1860..... \$1,098,200 00

STOCK CLERK'S REPORT—CONTINUED.

Amount of Revenue Bonds issued during the year ending December 31st, 1860,
viz.:

| | |
|-----------------------------------|-----------------------|
| Five per cent. Revenue Bonds..... | \$1,300,000 00 |
| Six per cent. Revenue Bonds..... | 2,768,600 00 |
| Total amount issued in 1860..... | <u>\$4,068,600 00</u> |

Amount of Revenue Bonds paid and canceled during the same period, viz.:

| | |
|--------------------------------|-----------------------|
| Revenue Bonds of 1859..... | \$4,976,250 00 |
| Revenue Bonds of 1860..... | 2,838,500 00 |
| Total amount paid in 1860..... | <u>\$7,814,750 00</u> |

It may be proper also to state, that no stock is *issued* except upon the receipt of the Chamberlain for the cash paid therefor, which is submitted to the proper officers when the certificates are presented for their signatures; and no stock is *transferred*, except by the holder or his legal attorney, at this office, and the surrender of the certificate for the stock thus transferred, which is duly canceled.

I may be permitted to repeat the statement in my report of last year, that, as the List of Stocks is examined quarterly or semi-annually, upon the payment of the dividends as they become due, any error, either in the amount of stock issued, or interest paid, could not fail to be detected. Nothing, however, has occurred, that has come to my knowledge, in relation to the issue, transfer, or redemption of Stocks, during the period I have held the position of Stock Clerk, by which either the Corporation or Stockholders have suffered the loss of a dollar.

Respectfully submitted,

W. H. DIKEMAN,

Stock Clerk.

STATEMENT, showing the amount of outstanding Stocks and Bonds of the Corporation of the City of New York, redeemable from the Sinking Fund for the redemption of the City Debt, and the various periods of redemption.

| | |
|--|------------------------|
| 5 per cent. Water Stock (1858) of the City of New York, payable on or after January 1st, 1858..... | \$9,571 00 |
| 5 per cent. Water Stock (1860) of the City of New York, payable on or after January 1st, 1860..... | 55,634 00 |
| 5 per cent. Water Stock (1870) of the City of New York, payable on or after November 1st, 1870..... | \$3,000,200 00 |
| 5 per cent. Water Stock (1880) of the City of New York, payable November 1st, 1880..... | 2,147,000 00 |
| | 5,147,200 00 |
| 5 per cent. Fire Indemnity Stock (1868) of the City of New York, payable on or after May 10th, 1868..... | 402,768 00 |
| 5 per cent. Building Loan Stock, No. 3, of the City of New York, payable November 1st, 1870..... | 75,000 00 |
| 5 per cent. Building Loan Stock, No. 4, of the City of New York, payable November 1st, 1873..... | 115,000 00 |
| 5 per cent. Water Stock of 1849 of the City of New York, payable on or after July 12th, 1875..... | 255,600 00 |
| 5 per cent. Water Stock of 1854 of the City of New York, payable October 1st, 1875..... | 29,100 00 |
| 6 per cent. Water Stock of 1854 of the City of New York, payable October 1st, 1875..... | 1,878,900 00 |
| | 1,908,000 00 |
| 6 per cent. Central Park Fund Stock (1887) of the City of New York, payable July 1st, 1887..... | 3,066,071 00 |
| 6 per cent. Central Park Improvement Fund Stock (1887) of the City of New York, payable August 1st, 1887..... | 2,083,200 00 |
| 6 per cent. Central Park Fund Stock (1898) of the City of New York, payable July 1st, 1898..... | 275,000 00 |
| 5 per cent. Central Park Fund Stock (1898) of the City of New York, payable July 1st, 1898..... | 399,300 00 |
| 5 per cent. Croton Water Stock (1890) of the City of New York, payable on or after February 1st, 1890..... | \$900,000 00 |
| 6 per cent. Croton Water Stock (1890) of the City of New York, payable on or after February 1st, 1890..... | 100,000 00 |
| | 1,000,000 00 |
| 6 per cent. Croton Water Stock (1883) of the City of New York, payable November 1st, 1883..... | 525,000 00 |
| 6 per cent. Central Park Improvement Fund Stock (1876) of the City of New York, payable November 1st, 1876.... | 833,000 00 |
| 6 per cent. Floating Debt Fund Stock (1878) of the City of New York, payable May 1st, 1878,..... | 2,748,000 00 |
| 6 per cent. Real Estate Bonds (1873) of the City of New York, payable May 1st, 1873..... | 300,000 00 |
| Total amount December 31st, 1860. | <u>\$19,198,344 00</u> |

W. H. DIKEMAN, *Stock Clerk.*

STATEMENT, *showing the amount of outstanding Stocks of the Corporation of the City of New York, Redeemable from Taxation, and the various Periods of Redemption, December 31st, 1860.*

| | | | | | | | |
|--|---|---|---|---|---|-------------------------|------------------------|
| 5 per cent. Public Building Stock, payable Nov. 1st, 1861. | | | | | | \$50,000 00 | |
| 5 | " | " | " | " | " | 1862. | 50,000 00 |
| 5 | " | " | " | " | " | 1863. | 50,000 00 |
| 5 | " | " | " | " | " | 1864. | 50,000 00 |
| 5 | " | " | " | " | " | 1865. | 50,000 00 |
| 5 | " | " | " | " | " | 1866. | 50,000 00 \$300,000 00 |
| 5 per ct. N. Y. City Stock for Docks and Slips, " | | | | | | 1867. | \$50,000 00 |
| 5 | " | " | " | " | " | 1868. | 50,000 00 |
| 5 | " | " | " | " | " | 1869. | 50,000 00 |
| 5 | " | " | " | " | " | 1870. | 50,000 00 |
| 5 | " | " | " | " | " | 1871. | 50,000 00 |
| 5 | " | " | " | " | " | 1872. | 50,000 00 |
| 5 | " | " | " | " | " | 1873. | 50,000 00 |
| 5 | " | " | " | " | " | 1874. | 50,000 00 |
| 5 | " | " | " | " | " | 1875. | 50,000 00 |
| 5 | " | " | " | " | " | 1876. | 50,000 00 500,000 00 |
| 6 per cent. Public Stock for re-building Tompkins Market, | | | | | | payable July 1st, 1861. | \$17,000 00 |
| 6 | " | " | " | " | " | 1862. | 17,000 00 |
| 6 | " | " | " | " | " | 1863. | 17,000 00 |
| 6 | " | " | " | " | " | 1864. | 17,000 00 |
| 6 | " | " | " | " | " | 1865. | 17,000 00 |
| 6 | " | " | " | " | " | 1866. | 17,000 00 |
| 6 | " | " | " | " | " | 1867. | 17,000 00 |
| 6 | " | " | " | " | " | 1868. | 17,000 00 |
| 6 | " | " | " | " | " | 1869. | 17,000 00 153,000 00 |
| 5 per ct. Public Education Stock,* payable May 1st, 1873 | | | | | | | 154,000 00 |
| | | | | | | | \$1,107,000 00 |

W. H. DIKEMAN,
Stock Clerk.

*The sum of \$4,657 33 is by law (chapter 331, of 1853) required to be raised by tax, annually, and invested by the Commissioners of the Sinking Funds, to constitute a fund for the redemption of the Public Education Stock, when it becomes due. The said amount has accordingly been raised in each year since and including the year 1854, and paid over to the credit of the Sinking Fund for the Redemption of the City Debt for the above purpose, it being calculated that the aggregate amount of such annual contributions, with the accumulation of interest thereon, would produce a sum sufficient to pay the principal of the stock at its maturity, in 1873.

RECAPITULATION, *showing the amounts of Corporation Stocks payable in each year from Taxation, and from the Sinking Fund for the Redemption of the City Debt*

| | From Taxation. | From the Sinking Fund. |
|-------------|----------------|------------------------|
| 1861..... | \$71,657 36 | \$65,205 00 |
| 1862..... | 71,657 36 | ..... |
| 1863..... | 71,657 36 | ..... |
| 1864..... | 71,657 36 | ..... |
| 1865..... | 71,657 36 | ..... |
| 1866..... | 71,657 36 | ..... |
| 1867..... | 71,657 36 | ..... |
| 1868..... | 71,657 36 | 402,768 00 |
| 1869..... | 71,657 36 | ..... |
| 1870..... | 54,657 36 | 3,075,200 00 |
| 1871..... | 54,657 36 | ..... |
| 1872..... | 54,657 36 | ..... |
| 1873..... | 54,657 36 | 415,000 00 |
| 1874..... | 50,000 00 | ..... |
| 1875..... | 50,000 00 | 2,163,600 00 |
| 1876..... | 50,000 00 | 833,000 00 |
| 1878..... | ..... | 2,748,000 00 |
| 1880..... | ..... | 2,147,000 00 |
| 1883..... | ..... | 525,000 00 |
| 1887..... | ..... | 5,149,271 00 |
| 1890..... | ..... | 1,000,000 00 |
| 1898..... | ..... | 674,300 00 |
| Totals..... | \$1,013,545 68 | \$19,198,344 00 |

W. H. DIKEMAN,

Stock Clerk.

COMPARATIVE STATEMENT of the Stocks and Bonds of the Corporation of the city of New York, showing the amounts outstanding December 31st, 1859, and the amounts outstanding December 31st, 1860, with the Increase or Decrease in the amount of each, during the year.

| TITLES OF STOCKS AND BONDS. | AMOUNT OUTSTANDING DEC. 31, 1859. | AMOUNT OUTSTANDING DEC. 31, 1860. | INCREASE IN 1860. | DECREASE IN 1860. |
|---|---|---|----------------------|----------------------|
| The Water Stock of city of N. Y. (1858) | \$44,221 00 | \$9,571 00 | ✓ | \$34,650 00 |
| " " " (1860) | 2,501,700 00 | 55,634 00 | ✓ | 2,446,066 00 |
| " " " (1870) | 3,000,200 00 | 3,000,200 00 | ✓ | |
| The Water Stock of the city of New York, 5 per cent. (1875) | 255,600 00 | 255,600 00 | ✓ | |
| The Water Stock of the city of New York, 6 per cent. (1875) | 1,679,100 00 | 1,908,000 00 | ✓ | \$228,900 00 |
| The Water Stock of city of N. Y. (1880) | 2,147,000 00 | 2,147,000 00 | ✓ | |
| The Croton Water Stock of the city of New York (1890) | 1,000,000 00 | 1,000,000 00 | ✓ | |
| The Fire Indemnity Stock of the city of New York (1868) | 402,768 00 | 402,768 00 | ✓ | |
| Public Building Stock, No. 3 (1860-'66) | 350,000 00 | 300,000 00 | ✓ | 50,000 00 |
| New York City Stock for Docks & Slips (1867-1869) | 500,000 00 | 500,000 00 | ✓ | |
| Public Stock for rebuilding Tompkins Market (1860-1869) | 170,000 00 | 153,000 00 | ✓ | 17,000 00 |
| Public Loan Stock, No. 3 (1870) | 75,000 00 | 75,000 00 | ✓ | |
| Public Education Stock (1873) | 154,000 00 | 154,000 00 | ✓ | |
| Building Loan Stock, No. 4 (1873) | 115,000 00 | 115,000 00 | ✓ | |
| Central Park Fund Stock (1887) | *3,066,071 00 | 3,066,071 00 | ✓ | |
| " " (1898) | 674,300 00 | 674,300 00 | ✓ | |
| Central Park Improvement Fund Stock (1887) | 1,666,600 00 | 2,083,200 00 | ✓ | 416,600 00 |
| Central Park Improvement Fund Stock (1876) | | 833,000 00 | ✓ | 833,000 00 |
| The Croton Water Stock of the city of New York (1883) | | 525,000 00 | ✓ | 525,000 00 |
| Floating Debt Fund Stock of the city of New York (1878) | | 2,748,000 00 | ✓ | 2,748,000 00 |
| Real Estate Bonds of the Corporation of the city of New York (1873) | | 300,000 00 | ✓ | 300,000 00 |
| Revenue Bonds | 4,976,250 00 | 1,230,100 00 | | 3,746,150 00 |
| Assessment Bonds of city of N. Y. (1861) | 789,600 00 | 789,600 00 | | |
| " " " (1862) | 308,600 00 | 308,600 00 | | |
| Street Improvement Fund Bonds of the city of New York (1863) | | 300,000 00 | | 300,000 00 |
| Assessment Fund Bonds of the city of New York (1864) | | 500,000 00 | | 500,000 00 |
| | \$23,876,010 00* | \$23,433,644 00 | \$5,851,500 00 | \$6,293,866 00 |

* The Comptroller's Annual Report for 1859, page 72, stated the amount of Stocks

and Bonds outstanding, December 31, 1859, to be..... \$23,875,939 00

To which there should have been added for Central Park Fund Stock of 1887, issued to the Commissioners of the Sinking Fund, and omitted in Statement, the sum of..... 71 00

Making the actual amount as above stated..... \$23,876,010 00

Total amount outstanding December 31, 1858..... \$22,689,298 00

" " December 31, 1859..... 23,876,010 00

" " December 31, 1860..... 23,433,644 00

VOUCHERS FOR BONDS AND STOCKS REDEEMED AND INTEREST PAID.—In connection with the foregoing Report, and accompanying tables, of the Stock Clerk, the following are submitted for the purpose of exhibiting the result of an examination of the vouchers taken for Stocks and Bonds redeemed and Interest paid during the year 1860:

CITY OF NEW YORK—DEPARTMENT OF FINANCE,
COMPTROLLER'S OFFICE,

February 16, 1861.

Mr. W. H. DIKEMAN, *Stock Clerk*.

DEAR SIR—During the past year, warrants on the City Treasury for a large amount have been executed, for the purpose of paying interest upon the outstanding Stocks and Bonds of the Corporation, and retiring the principal of a portion thereof, and I have authorized and directed Mr. Richard A. Storrs, First Assistant Book-keeper, to make an examination of the vouchers taken for said warrants, and to make a report to me thereon.

I have to request that you will aid Mr. Storrs in making such examination.

Respectfully yours,

(Sig'd)

ROBT. T. HAWS,
Comptroller.

CITY OF NEW YORK—DEPARTMENT OF FINANCE,
COMPTROLLER'S OFFICE,

March 23, 1861.

HON. ROBERT T. HAWS, *Comptroller, &c.*

SIR—In compliance with the instructions received from you some weeks since, I have examined the vouchers taken, and now on file in this office, for interest on various Stocks and Bonds of the Corporation, and for the redemption of the principal of certain of said Bonds, during the year 1860, and now have the honor to present the following report, giving the results thereof:

REVENUE BONDS.—The amount of "B" warrants on the City Treasury, drawn in the Auditing Bureau, and registered in the Comptroller's office during the year, for the redemption of Revenue Bonds, was as follows:

| | |
|---|----------------|
| For Revenue Bonds of 1859, payable in 1860..... | \$4,976,250 00 |
| " " of 1860, " 1860..... | 2,838,500 00 |
| | <hr/> |
| | \$7,814,750 00 |

The amount of "A" warrants drawn and registered as above, for Interest on Revenue Bonds, was as follows:

| | |
|---|----------------|
| On Revenue Bonds of 1859, payable in 1860..... | \$272,568 85 |
| " " of 1860, " " | 56,393 70 |
| | <hr/> |
| | 328,962 55 |
| | <hr/> |
| | \$8,143,712 55 |

Of the above, the Stock Clerk exhibited to me canceled Bonds of the description above stated, amounting to.....\$7,773,550 00

He also exhibited receipts of the respective parties in whose favor the aforesaid Bonds were payable, for interest paid them on said Bonds, amounting to.....327,833 81

| | | |
|-----------------------|----------------|----------------|
| Carried forward | \$8,101,883 81 | \$8,143,712 55 |
|-----------------------|----------------|----------------|

| | | |
|--|----------------|---------------------|
| Brought forward..... | \$8,101,383 81 | \$8,143,712 55 |
| Also, a Bond of Indemnity, duly approved by the Comptroller, for amount of Revenue Bond of 1860, No. 511, payable July 1, 1860, said to have been lost, and a receipt therefor..... | 5,000 00 | |
| Receipt for interest on same..... | 295 89 | |
| I also found in the possession of the Stock Clerk un- paid warrants, drawn for the above purposes, but not called for, say, For principal of Bonds..... | 36,200 00 | |
| And for interest thereon..... | 832 85 | |
| | | <u>8,143,712 55</u> |

COUNTY REVENUE BONDS.—The amount of warrants drawn on the County Treasury, and registered in the Bureau of County Affairs, during the year, for the redemption of County Revenue Bonds, and the payment of interest thereon, was as follows:

| | |
|--|-----------------------|
| For County Revenue Bonds of 1860, payable in 1860..... | \$2,702,100 00 |
| For interest on the same..... | 46,897 66 |
| | <u>\$2,748,997 66</u> |

For the above, the following vouchers, &c., were exhibited to me, viz.:

| | |
|--|-----------------------|
| Canceled Bonds amounting to..... | \$2,700,700 00 |
| Receipts for interest paid on the same..... | 46,848 41 |
| Warrants for payment of Bonds not yet presented.. | 1,400 00 |
| Warrants for payment of interest not yet presented.. | 49 25 |
| | <u>\$2,748,997 66</u> |

STOCKS PAYABLE FROM APPROPRIATIONS RAISED BY TAXATION.

REDEMPTION OF PUBLIC BUILDING STOCK No. 3.—The amount of "A" warrants, drawn and registered for the above, was..... \$50,000 00

For which a certificate for same amount of Stock, duly receipted and canceled, is on file with the Stock Clerk.

REDEMPTION OF PUBLIC STOCK FOR REBUILDING TOMPKINS MARKET.—For a warrant drawn for the above purpose..... \$17,000 00

A certificate for an equal amount of Stock, duly receipted and canceled, was shown to me.

INTEREST ON STOCKS PAYABLE FROM APPROPRIATIONS PROVIDED FOR BY TAXATION.

Amount of "A" warrants drawn in favor of the Chamberlain:

| | |
|--|-------------|
| For interest payable February 1, 1860..... | \$99,241 64 |
| " " " May 1, " | 98,905 31 |
| " " " July 1, " | 421 97 |
| " " " August 1, " | 105,979 38 |
| " " " November 1, " | 115,781 92 |

Carried forward..... \$420,330 22

| | |
|---|---------------------|
| Brought forward..... | \$420,330 22 |
| Amount of Warrant No. 10,052, drawn for payment of interest on Central Park Improvement Fund Stock, due November 1st, in addition to the amount paid through the Chamberlain..... | 76 44 |
| | <u>\$420,406 66</u> |

Receipts of the Chamberlain and of Mr. James Lenox, for the above amounts, are on file.

INTEREST ON MONEYS BORROWED UPON THE TRUST ACCOUNTS.

Amount of "B" Warrants drawn in favor of the Chamberlain:

| | |
|--|--------------------|
| For interest on bonds payable May 1, 1860..... | \$34,489 00 |
| " " " " November 1, 1860..... | 50,092 92 |
| Receipts of the Chamberlain for the above, are on file | <u>\$84,581 92</u> |

WARRANTS DRAWN BY THE COMMISSIONERS OF THE SINKING FUNDS.

REDEMPTION OF WATER STOCK, *payable on and after 1st January, 1858.*—The amount of warrants drawn and registered on the 3d January, 1860, to redeem the amount of said Stock then outstanding, including interest thereon, is

For the above, the following vouchers were exhibited:

| | |
|--|------------------|
| Certificates surrendered and receipted, filed with the Stock Clerk, including the accrued interest thereon..... | \$35,049 89 |
| Warrants not called for..... | 9,250 15 |
| | <u>44,300 04</u> |

REDEMPTION OF WATER STOCK, *payable January 1, 1860.*—The amount of warrants drawn and registered for the redemption of said Stock, including interest on the same, was.....

For the above the following vouchers were exhibited, viz.:

| | |
|---|---------------------|
| Certificates for said Stock, duly receipted and canceled, including the interest accrued on same..... | \$2,473,227 65 |
| Warrants not called for..... | 50,062 32 |
| | <u>2,523,289 97</u> |

INTEREST ON STOCKS PAID FROM THE SINKING FUND FOR PAYMENT OF INTEREST ON THE CITY DEBT.

Amount of warrants drawn in favor of the Chamberlain:

| | |
|--|---------------------|
| For interest payable February 1, 1860..... | \$113,793 87 |
| " " " May 1, 1860..... | 107,777 50 |
| " " " August 1, 1860..... | 121,317 99 |
| " " " November 1, 1860..... | 112,611 09 |
| Total..... | <u>\$455,500 45</u> |

Receipts were taken from the Chamberlain for the above warrants, which were examined by me and found to be correct.

All of which is respectfully submitted.

RICHARD A. STORRS.

THE SINKING FUNDS OF THE CITY OF NEW YORK.

COMMISSIONERS FOR 1860.

FERNANDO WOOD, *Mayor.*ROBERT T. HAWS, *Comptroller.*GEORGE G. BARNARD, *Recorder.*ANDREW V. STOUT, *Chamberlain*, until May 14th.

NATHAN C. PLATT, Ditto, from May 14th to Dec. 24th.

DANIEL DEVLIN, Ditto, from Dec. 24th.

CHARLES G. CORNELL, *Chairman Finance Committee Board of Aldermen.*ALEXANDER L. SHAW, *Chairman Finance Committee Board of Councilmen.**Balance Sheet of Ledger—December 31, 1860.*

| LEDGER FOLIO. | TITLES OF ACCOUNTS. | DEBIT BALANCES. | CREDIT BALANCES. |
|------------------|--|-----------------|------------------|
| 1 | Sinking Fund for Redemption of City Debt... | | \$5,107,703 46 |
| 10 | Sinking Fund for Payment of Interest on City Debt | | 100,000 00 |
| 19 | Floating Debt Fund Stock of 1878... 6 per cent. | \$125,000 00 | |
| 22 | Public Building Stock, No. 3..... 5 per cent. | 200,200 00 | |
| 23 | Fire Indemnity Stock of 1868..... " | 171,368 00 | |
| 24 | Water Stock of 1870..... " | 177,037 00 | |
| 25 | Public Education Stock of 1873.... " | 104,000 00 | |
| 26 | Building Loan Stock, No. 4..... " | 40,000 00 | |
| 27 | Water Stock of 1875..... " | 57,900 00 | |
| 27 | Water Stock (New Reservoir) of 1875 | 6,100 00 | |
| 28 | N. Y. City Stocks for Docks and Slips | 8,000 00 | |
| 29 | Water Stock of 1880..... " | 2,087,025 00 | |
| 30 | Croton Water Stock of 1890..... " | 400,000 00 | |
| 30 | Croton Water Stock of 1883..... " | 391,200 00 | |
| 31 | Central Park Fund Stock of 1898... " | 5,300 00 | |
| 31 | Central Park Fund Stock of 1887... 6 per cent. | 71 00 | |
| 31 | Central Park Improvement Fund Stock of 1876 | 290,200 00 | |
| 40 | New York City Stocks Redeemed | 65,205 00 | |
| 44 | Premium and Discount on Stocks | 6,856 25 | |
| 47 | Nathan C. Platt, Chamberlain ... \$1,098,490 40 | | |
| 48 | Daniel Devlin, Chamberlain 39,518 51 | | |
| | | 1,138,008 91 | |
| 54 | Number one Warrants Drawn | | 65,767 70 |
| | | \$5,273,471 16 | \$5,273,471 16 |

E. E.

H. P. BOSTWICK, *General Book-keeper.*

COMPTROLLER'S OFFICE,

NEW YORK, January, 1861.

STATEMENT OF INVESTMENTS AND ASSETS *made and held for the Redemption of the City Debt, by the Commissioners of the Sinking Funds, December 31st, 1860.*

| | |
|---|-----------------------|
| 6 per cent. Floating Debt Fund Stock of the city of New York, redeemable May 1, 1878 | \$125,000 00 |
| 5 per cent. Public Building Stock No. 3 of the city of New York, redeemable 1861 to 1866..... | 200,200 00 |
| 5 per cent. Fire Indemnity Stock of the city of New York, redeemable May 5, 1868 | 171,368 00 |
| 5 per cent. Water Stock of the city of New York, redeemable November 1, 1870 | 177,037 00 |
| 5 per cent. Public Education Stock of the city of New York, redeemable May 1, 1873..... | 104,000 00 |
| 5 per cent. Building Loan Stock No. 4 of the city of New York, redeemable November 1, 1873..... | 40,000 00 |
| 5 per cent. Water Stock of the city of New York, redeemable July 12, 1875 | 57,900 00 |
| 5 per cent. Water Stock (New Reservoir) of the city of New York, redeemable October 1, 1875..... | 6,100 00 |
| 5 per cent. New York City Stock for Docks and Slips, redeemable November 1, 1875 | 8,000 00 |
| 5 per cent. Water Stock of the city of New York, redeemable November 1, 1880 | 2,087,025 00 |
| 5 per cent. Croton Water Stock of the city of New York, redeemable February 1, 1890 | 400,000 00 |
| 5 per cent. Croton Water Stock of the city of New York, redeemable 1883 | 391,200 00 |
| 5 per cent. Central Park Fund Stock of the city of New York, redeemable July 1, 1898 | 5,300 00 |
| 6 per cent. Central Park Fund Stock of the city of New York, redeemable July 1, 1887..... | 71 00 |
| 6 per cent. Central Park Improvement Fund Stock of the city of New York, redeemable November 1, 1876..... | 290,200 00 |
| Premium and Discount on Stocks purchased.... | \$6,856 25 |
| Less amount of Interest on City Stocks..... | 562 70 |
| | 6,293 55 |
| Amount of cash in hands of the Chamberlain. \$1,138,008 91 | |
| Less amount belonging to the Sinking Fund | |
| for payment of Interest | 100,000 00 |
| | 1,038,008 91 |
| Amount of Capital of this Fund, December 31, 1860..... | <u>\$5,107,703 46</u> |

CORPORATION OF THE CITY OF NEW YORK.

STATEMENT of the Monthly Receipts of the Commissioners of the Sinking Funds of the City of New York, on account of the Sinking Fund for the Redemption of the Debt of said City for and during the year 1860.

| SOURCES OF REVENUE. | JANUARY. | FEBRUARY. | MARCH. | APRIL. | MAY. | JUNE. | JULY. | AUGUST. | SEPTEMBER. | OCTOBER. | NOVEMBER. | DECEMBER. | TOTAL. |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Bonds and Mortgages..... | \$4,341 75 | \$5,892 50 | \$500 01 | \$3,199 75 | \$3,485 00 | \$6,556 51 | \$2,631 78 | \$1,085 50 | | \$4,125 00 | \$6,376 50 | \$8,169 75 | \$47,436 01 |
| Market Collar Rents..... | 237 50 | 3,678 93 | 772 66 | 370 00 | 3,433 25 | 830 00 | 2,615 00 | 2,973 00 | \$761 25 | 525 00 | 2,919 00 | 1,332 50 | 18,001 08 |
| Market Fees and Rents..... | 7,363 33 | 6,416 61 | 7,146 35 | 6,824 14 | 7,781 39 | 6,995 55 | 7,422 82 | 7,915 55 | 7,442 64 | 12,625 46 | 10,738 80 | 11,371 20 | 99,943 84 |
| Junk Dealers' Licenses..... | 10 00 | 20 00 | 10 00 | | 6,540 00 | 6,775 01 | 415 00 | 210 00 | 115 00 | 75 00 | 30 00 | 10 00 | 12,290 00 |
| Second Hand Deal'do..... | | | | | 2,550 00 | 2,175 00 | 100 00 | 225 00 | 15 00 | 50 00 | 150 00 | 50 00 | 5,315 00 |
| Hackney Coaches do..... | 28 50 | 15 00 | 53 10 | 16 00 | 1 00 | 3,126 00 | 681 00 | 2 00 | 95 00 | 30 00 | 16 00 | | 4,289 00 |
| Stage do..... | | | 20 00 | | 18 00 | | 2,520 00 | 8,760 00 | | 200 00 | 180 00 | | 11,698 00 |
| Pawn Brokers' do..... | | | | | 2,000 00 | 557 00 | | | 50 00 | | | 50 00 | 2,700 00 |
| Street Vaults..... | 626 68 | 926 47 | 1,543 11 | 3,979 75 | 1,518 59 | 3,630 21 | 714 65 | 2,175 77 | 2,141 76 | 1,367 79 | 2,688 57 | 2,028 18 | 23,241 81 |
| Commutation of Quit Rents..... | | 31 56 | 137 67 | 3,478 00 | 61 67 | 24 00 | | 2,366 16 | 263 16 | | 720 20 | 67 16 | 7,029 88 |
| Real Estate, Sales of..... | | | | | | | | | | 2 20 | | | 24,792 59 |
| Water Lot Quit Rents..... | | 25 00 | | | 2 17 | 34 65 | 90 00 | | | | | | 151 02 |
| Interest from Investments by the Commissioners..... | 7,047 72 | 42,862 79 | | | 38,567 65 | | | 42,853 85 | | 15,130 10 | 46,370 59 | | 191,824 70 |
| Total..... | \$19,702 98 | \$60,359 06 | \$10,152 81 | \$17,867 64 | \$65,157 72 | \$23,895 97 | \$14,840 25 | \$67,494 33 | \$10,873 81 | \$58,002 94 | \$69,179 06 | \$23,478 79 | \$448,625 96 |

STATEMENT of the Monthly Receipts of the Commissioners of the Sinking Funds of the City of New York, on account of the Sinking Fund for the Payment of Interest on the Debt of said City for and during the year 1860.

| SOURCES OF REVENUE. | JAN. 1860. | FEBRUARY. | MARCH. | APRIL. | MAY. | JUNE. | JULY. | AUGUST. | SEPTEMBER. | OCTOBER. | NOVEMBER. | DECEMBER. | TOTAL. |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------------|---------------------|--------------------|-----------------------|
| Int. on Bonds & Mortgage..... | \$2,728 83 | \$2,629 88 | \$74 61 | \$1,063 00 | \$6,292 51 | \$1,835 70 | \$2,691 02 | \$2,394 05 | \$213 07 | \$230 81 | \$4,637 21 | \$1,999 35 | \$26,140 84 |
| Ground Rent..... | 216 25 | 5,123 00 | 689 00 | 48 57 | 6,319 10 | 6,386 95 | 137 50 | 5,089 00 | 340 00 | | 4,231 25 | 2,014 25 | 23,443 25 |
| Deck and Slip Rent..... | 1,894 78 | 32,093 77 | 15,487 25 | 2,669 15 | 25,011 55 | 6,673 43 | 5,496 76 | 31,697 70 | 1,966 62 | 3,007 01 | 38,693 40 | 4,328 18 | 199,309 87 |
| Water Lot Rent..... | 105 63 | 1,950 41 | 1,156 04 | 3,539 98 | 3,095 18 | 1,757 58 | 6,771 58 | 4,671 27 | 177 73 | 692 86 | 8,645 81 | 1,368 52 | 16,039 08 |
| House Rent..... | 125 00 | 21,452 50 | 3,800 91 | 1,255 00 | 1,225 00 | 3,213 13 | 232 50 | 4,063 75 | 163 00 | 952 74 | 3,472 50 | 705 02 | 39,225 22 |
| Ferry Rent..... | 10,781 43 | 8,598 51 | 7,484 58 | 8,315 22 | 43,957 90 | 43,957 90 | 43,957 90 | 43,957 90 | 43,957 90 | 43,957 90 | 43,957 90 | 43,957 90 | 43,957 90 |
| Griffin Wm. R. C. Hance..... | 1,982 30 | 1,515 13 | 1,212 10 | 2,872 45 | 59,614 70 | 123,266 49 | 239,819 22 | 143,270 01 | 26,903 64 | 52,719 43 | 42,391 73 | 43,975 15 | 767,169 62 |
| Do. do. J. Kelly..... | 1,346 43 | 1,880 42 | 1,972 40 | 2,872 45 | 1,237 85 | 6,997 51 | 1,004 29 | 1,302 41 | 1,265 45 | 1,275 23 | 2,321 73 | 1,016 37 | 22,560 02 |
| Int. on do. J. C. Puckney..... | 310 56 | 583 83 | 660 32 | 171 87 | 1,237 85 | 6,997 51 | 1,004 29 | 1,302 41 | 1,265 45 | 1,275 23 | 2,321 73 | 1,016 37 | 22,560 02 |
| Mayorally Fees do..... | 342 87 | 76 40 | 73 00 | 171 87 | 721 66 | 3,272 59 | 366 61 | 238 97 | 364 59 | 390 17 | 548 15 | 215 23 | 5,068 55 |
| Cart Fees and Fines..... | 872 00 | 1,406 00 | 982 00 | 1,939 00 | 1,939 00 | 4,933 00 | 2,365 19 | 3,311 23 | 2,788 73 | 2,917 23 | 2,270 12 | 3,243 87 | 21,451 72 |
| Fines and Penalties..... | 19 26 | 29 30 | 298 45 | 217 04 | 187 12 | 2,365 19 | 425 44 | 65 45 | 200 53 | 13 30 | 620 83 | 33 96 | 2,205 51 |
| Sales of Manul Rent..... | 169 94 | | 728 69 | 1,136 60 | 5,362 35 | 2,255 44 | 963 23 | 619 22 | 1,279 77 | 2,088 80 | 820 00 | 2,435 76 | 17,925 08 |
| Common Land Rent..... | | | 30 00 | | | | | 25 00 | 110 00 | 10 00 | 65 00 | | 367 40 |
| Sales of Personal Prop'y..... | | | | | 4 00 | | | 6 00 | | | | 2,877 78 | 2,887 78 |
| Total..... | \$22,916 53 | \$76,738 16 | \$34,252 89 | \$22,278 24 | \$156,376 84 | \$154,581 01 | \$255,362 04 | \$199,798 80 | \$35,902 12 | \$75,952 71 | \$119,651 76 | \$67,236 78 | \$1,224,047 98 |

CORPORATION OF THE

STATEMENT showing the Monthly and aggregate receipts for Licenses and Payments during the Year ending

| SINKING FUND FOR THE REDEMPTION OF THE CITY DEBT. | | | | | | | | | | | | |
|---|--------------|------------|----------------------|------------|-------------|------------|-----------------------|------------|---------------------------|------------|------------------------------|---------|
| MONTH. | PAWNBROKERS. | | SECOND-HAND DEALERS. | | JUNK SHOPS. | | JUNK CARTS AND BOATS. | | CARS AND HACKNEY COACHES. | | TRANSFER OF HACKNEY COACHES. | |
| | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. |
| January | 1 | \$50 00 | ... | ..... | ... | ..... | 1 | \$10 00 | 5 | \$25 00 | 1 | \$1 00 |
| February ... | ..... | ..... | ..... | ..... | ..... | ..... | 2 | 20 00 | 3 | 15 00 | ..... | ..... |
| March ..... | ..... | ..... | ..... | ..... | ..... | ..... | 1 | 10 00 | 4 | 20 00 | 3 | 3 00 |
| April ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 2 | 10 00 | 6 | 6 00 |
| May | 47 | 2,350 00 | 138 | \$3,450 00 | 190 | \$4,750 00 | 336 | 8,360 00 | ..... | ..... | 2 | 2 00 |
| June | 4 | 200 00 | 51 | 1,275 00 | 59 | 1,475 00 | 173 | 1,733 00 | 625 | 3,125 00 | ..... | ..... |
| July ..... | ..... | ..... | 4 | 100 00 | 3 | 75 00 | 34 | 340 00 | 140 | 678 00 | 3 | 3 00 |
| August ..... | ..... | ..... | 9 | 225 00 | 4 | 100 00 | 19 | 190 00 | 58 | 258 00 | 2 | 2 00 |
| September.. | 1 | 50 00 | 1 | 25 00 | 1 | 25 00 | 9 | 90 00 | 19 | 93 00 | 2 | 2 00 |
| October .... | ..... | ..... | 2 | 50 00 | 1 | 25 00 | 5 | 50 00 | 6 | 30 00 | ..... | ..... |
| November... | ..... | ..... | 6 | 150 00 | ..... | ..... | 3 | 30 00 | 3 | 15 00 | 1 | 1 00 |
| December... | 1 | 50 00 | 2 | 50 00 | ..... | ..... | 1 | 10 00 | ..... | ..... | ..... | ..... |
| TOTAL | 54 | \$2,700 00 | 213 | \$5,325 00 | 258 | \$6,450 00 | 584 | \$5,840 00 | 865 | \$4,269 00 | 20 | \$20 00 |

CITY OF NEW YORK.

*to the CITY CHAMBERLAIN, by DAVID T. VALENTINE, Clerk of the Common Council,
December 31st, 1860.*

| GENERAL FUND. | | | | | | | | | | | | | PAID CHAMBER- LAIN. |
|---------------------------------------|-------------|-------------|--------------------------|----------|------------------|----------|-------------------|----------|-------------|---------|-----------|-------------|---------------------------|
| STAGES, AND TRANSFER OF STAGES. | | TOTAL. | INTELLIGENCE OFFICES. | | HACK DRIVERS. | | STAGE DRIVERS. | | CITY SEALS. | | TOTAL. | Amount. | |
| No. | Amount. | | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. | | | |
| ..... | ..... | \$86 00 | 1 | \$25 00 | 21 | \$21 00 | 37 | \$9 25 | .... | ..... | \$55 25 | \$141 25 | |
| ..... | ..... | 35 00 | 1 | 25 00 | 8 | 8 00 | 66 | 16 50 | .... | ..... | 49 50 | 84 50 | |
| 20 | \$20 00 | 53 00 | .... | ..... | 9 | 9 00 | 133 | 33 25 | .... | ..... | 42 25 | 95 25 | |
| ..... | ..... | 16 00 | .... | ..... | 2 | 2 00 | 38 | 9 50 | .... | ..... | 11 50 | 27 50 | |
| 18 | 18 00 | 13,930 00 | 27 | 412 50 | 3 | 3 00 | 64 | 16 00 | .... | ..... | 431 50 | 14,361 50 | |
| ..... | ..... | 7,805 00 | 8 | 100 00 | 394 | 394 00 | 40 | 10 00 | .... | ..... | 534 00 | 8,399 00 | |
| 126 | 2,520 00 | 3,716 00 | 3 | 62 50 | 115 | 115 00 | 760 | 190 00 | .... | ..... | 367 50 | 4,083 50 | |
| 444 | 8,760 00 | 9,535 00 | 3 | 62 50 | 113 | 113 00 | 461 | 115 25 | .... | ..... | 200 75 | 9,825 75 | |
| ..... | ..... | 285 00 | 2 | 50 00 | 30 | 30 00 | 88 | 22 00 | .... | ..... | 102 00 | 387 00 | |
| 10 | 200 00 | 355 00 | 1 | 25 00 | 20 | 20 00 | 113 | 28 25 | .... | ..... | 73 25 | 428 25 | |
| 9 | 180 00 | 376 00 | 1 | 25 00 | 16 | 16 00 | 106 | 26 50 | .... | ..... | 67 50 | 443 50 | |
| ..... | ..... | 110 00 | .... | ..... | 7 | 7 00 | 63 | 15 75 | .... | ..... | 22 75 | 132 75 | |
| 627 | \$11,698 00 | \$36,302 00 | 47 | \$787 50 | 738 | \$738 00 | 1969 | \$492 25 | .... | ..... | \$2017 75 | \$38,319 75 | |

MAYORALTY FEES.

REPORT OF THE CHIEF CLERK IN THE MAYOR'S OFFICE.

NEW YORK, January 2d, 1861.

Hon. ROBERT T. HAWS, *Comptroller*,

SIR:—In compliance with your request, I send you herewith a statement of the moneys received by me for Mayoralty Fees, &c., during the year 1860.

The following comparative statement exhibits the receipts for the different classes of fees in 1859 and 1860.

| | 1860. | | 1859. | |
|---|-------|------------|-------|------------|
| | No. | Amount. | No. | Amount. |
| Fees on Auctioneers' State Bonds, approved..... | 149 | \$484 25 | 130 | \$422 50 |
| “ “ City “ “ | 134 | 402 00 | 137 | 411 00 |
| Mayoralty Seals and Certificates “ | | 182 37 | | 198 50 |
| Oaths and Affidavits “ | | 23 10 | | 26 35 |
| Total..... | | \$1,091 72 | | \$1,058 35 |

Respectfully, &c.,

J. B. AULD, *Chief Clerk*.STATEMENT of Moneys received by J. BLAKENEY AULD, *Chief Clerk in the Mayor's Office*, during the year 1860.

| WEEK ENDING. | Fees on Auctioneers' State Bonds. | Fees on Auctioneers' City Bonds. | Mayoralty Seals and Certificates. | Oaths and Affidavits. | AMOUNT. | TOTAL. |
|------------------------|-----------------------------------|----------------------------------|-----------------------------------|-----------------------|---------|----------|
| January 5th, 1860..... | \$26 00 | | \$2 25 | \$ 75 | \$29 00 | |
| “ 12th, “ | 113 75 | \$3 00 | 15 12 | 1 50 | 133 37 | |
| “ 19th, “ | 107 25 | 6 00 | 6 75 | 2 12 | 122 12 | |
| “ 26th, “ | 42 25 | 6 00 | 9 00 | 1 13 | 58 38 | \$342 87 |
| February 2d, “ | 19 50 | | 12 88 | 1 25 | 33 63 | |
| “ 9th, “ | 9 75 | 3 00 | 2 25 | 24 | 15 24 | |
| “ 16th, “ | 6 50 | | 10 87 | 50 | 17 87 | |
| “ 23d, “ | 6 50 | 3 00 | | 25 | 9 75 | 76 49 |
| March 1st, “ | 6 50 | 3 00 | 2 12 | 13 | 11 75 | |
| “ 8th, “ | 3 25 | | 6 75 | 13 | 10 13 | |
| “ 15th, “ | 6 50 | 3 00 | | | 9 50 | |
| “ 22d, “ | 13 00 | 9 00 | 4 50 | 37 | 26 87 | |
| “ 29th, “ | 6 50 | 6 00 | 2 25 | | 14 75 | 73 00 |
| April 5th, “ | 3 25 | | 2 25 | 12 | 5 62 | |
| “ 12th, “ | 6 50 | 6 00 | | | 12 50 | |
| Carried forward..... | \$379 00 | \$48 00 | \$76 99 | \$8 49 | \$18 12 | \$492 36 |

REPORT of J. BLAKENEY AULD, *Chief Clerk in the Mayor's Office.*—CONTINUED.

| WEEK ENDING. | Fees on Auctioneers' State Bonds. | Fees on Auctioneers' City Bonds. | Mayoralty Seals and Certificates. | Oaths and Affidavits. | AMOUNT. | TOTAL. |
|-----------------------|---|--|---|--------------------------|---------|------------|
| Brought forward..... | \$379 00 | \$43 00 | \$76 99 | \$8 49 | \$13 12 | \$492 36 |
| April 19th, 1860..... | 3 25 | | | | 3 25 | |
| " 26th, "..... | 3 25 | 3 00 | | 25 | 6 50 | |
| May 3d, "..... | 3 25 | 3 00 | | | 6 25 | 27 87 |
| " 10th, "..... | 3 25 | 3 00 | 6 75 | | 13 00 | |
| " 17th, "..... | 3 25 | 3 00 | 2 25 | | 8 50 | |
| " 24th, "..... | 3 25 | | 2 25 | | 5 50 | |
| " 31st, "..... | 6 50 | 6 00 | 6 75 | 38 | 19 63 | 52 88 |
| June 7th, "..... | 19 50 | 24 00 | 4 50 | 1 37 | 49 37 | |
| " 14th, "..... | 9 75 | 81 00 | 6 75 | 13 | 97 63 | |
| " 21st, "..... | 6 50 | 99 00 | | 25 | 105 75 | |
| " 28th, "..... | 6 50 | 15 00 | 4 25 | | 25 75 | 278 50 |
| July 5th, "..... | | 12 00 | 2 00 | 1 35 | 15 35 | |
| " 12th, "..... | 3 25 | 27 00 | | 1 73 | 31 98 | |
| " 19th, "..... | 6 50 | 9 00 | 4 50 | 1 62 | 21 62 | |
| " 26th, "..... | | 3 00 | | 86 | 3 86 | 72 81 |
| August 2d, "..... | | 3 00 | 2 25 | 1 62 | 6 87 | |
| " 9th, "..... | | 15 00 | 6 75 | 98 | 22 73 | |
| " 16th, "..... | | 6 00 | 2 25 | 50 | 8 75 | |
| " 23d, "..... | | | 2 13 | 12 | 2 25 | |
| " 30th, "..... | 3 25 | 6 00 | | 74 | 9 99 | 50 59 |
| Sept'r 6th, "..... | | | 4 50 | 1 23 | 5 73 | |
| " 13th, "..... | 3 25 | 3 00 | 15 75 | 50 | 22 50 | |
| " 20th, "..... | 3 25 | 6 00 | | | 9 25 | |
| " 27th, "..... | | | 2 25 | | 2 25 | 39 73 |
| October 4th, "..... | 3 25 | 6 00 | 25 | 37 | 9 87 | |
| " 11th, "..... | | | 2 25 | | 2 25 | |
| " 18th, "..... | | 3 00 | 2 25 | 25 | 5 50 | |
| " 25th, "..... | 3 25 | 6 00 | 2 25 | | 11 50 | 29 12 |
| Nov'ber 1st, "..... | | | 2 25 | | 2 25 | |
| " 8th, "..... | | | 2 25 | 12 | 2 37 | |
| " 15th, "..... | 6 50 | 6 00 | 2 25 | | 14 75 | |
| " 28th, "..... | | | | | | |
| " 22d, "..... | | | 6 75 | | 6 75 | 26 12 |
| Dec'ber 6th, "..... | 3 25 | 3 00 | 2 25 | | 8 50 | |
| " 13th, "..... | 3 25 | 3 00 | 2 25 | 12 | 8 62 | |
| " 20th, "..... | | | 2 25 | 12 | 2 37 | |
| " 27th, "..... | | | 2 25 | | 2 25 | 21 74 |
| Total..... | \$484 25 | \$402 00 | \$182 37 | \$23 10 | | \$1,091 72 |

REPORT OF THE MAYOR'S FIRST MARSHAL.

MAYOR'S OFFICE, NEW YORK, DEC. 31, 1860.

To Hon. ROBT. T. HAWS, *Comptroller*:

SIR:—In compliance with your request, I herewith respectfully submit a statement of the amount of the monthly and aggregate receipts and payments to the City Chamberlain, by the First Marshal, during the year 1860, for licenses granted by his Honor the Mayor, specifying the purposes for which such licenses were granted, and the number granted for each purpose; also, of the amount received and paid over, as above, for fines imposed for non-compliance with or violation of the ordinances in respect to licenses for such purposes.

The number of licenses granted, and the amounts received therefor, during the year, were as follows:

| FOR WHAT PURPOSE. | NO. | AMOUNT. | TOTAL. |
|------------------------------|------|------------|-------------|
| Public Venders..... | 276 | \$1,380 00 | |
| Do. Renewals..... | 532 | 266 00 | \$1,646 00 |
| Express..... | 178 | 890 00 | |
| Do. Renewals..... | 249 | 622 50 | 1,512 50 |
| Cartmen..... | 416 | 416 00 | |
| Do. Renewals..... | 779 | 389 50 | 805 50 |
| Dirt Carts..... | 603 | 603 00 | |
| Do. Renewals..... | 438 | 109 50 | 712 50 |
| Public Carts..... | 1038 | 2,595 00 | |
| Do. Renewals..... | 5269 | 2,634 50 | 5,229 50 |
| Porters..... | 80 | 80 00 | |
| Do. Renewals..... | 233 | 58 25 | 138 25 |
| Charcoal Wagons..... | 63 | 157 50 | |
| Do. Renewals..... | 148 | 74 00 | 231 50 |
| Kindling Wood..... | 53 | 132 50 | |
| Do. Renewals..... | 19 | 9 50 | 142 00 |
| Powder..... | 31 | 77 50 | |
| Do. Renewals..... | 69 | 34 50 | 112 00 |
| Boarding Houses..... | 49 | | 490 00 |
| Railroad Cars..... | 153 | | 5,800 00 |
| Wooden Ware..... | 1 | | 1 00 |
| Chimney Sweepers..... | 3 | | 3 00 |
| Hay-Scales and Weighers..... | 9 | | 22 50 |
| Fines..... | 219 | | 324 00 |
| Differences..... | 2 | | 1 00 |
| TOTAL..... | | | \$17,880 00 |

In conformity with the requirements of the ordinances, the moneys received as above have been deposited daily with the Chamberlain, and daily accounts of the same rendered to the Comptroller, accompanied by receipts of the Chamberlain.

Of the above amount, there was deposited to the credit of the Sinking Fund for payment of Interest on the City Debt..... \$85 00
And to the credit of "General Fund"..... 17,025 00

\$17,880 00

Very respectfully, &c.,

J. C. BURNHAM, *First Marshal*

W YORK

CLERKS OF THE

City.
 pays thereafter
 for the amount

| JULY | |
|------------|--|
| Amount. | |
| \$419 00 | |
| 503 00 | |
| 380 00 | |
| 95 09 | |
| 177 00 | |
| \$1,574 00 | |

W YORK

CLERKS OF THE

pay the same.
 until he shall have

| JULY, 1 | |
|------------|--|
| Amount. | |
| \$282 00 | |
| 155 25 | |
| 197 50 | |
| 142 50 | |
| 303 50 | |
| 104 50 | |
| \$1,185 25 | |

A. C. C. C. C.

At of building
 year 1880

... ..

| JULY 1880 | |
|------------|--|
| Amount. | |
| \$419 00 | |
| 503 00 | |
| 380 00 | |
| 95 09 | |
| 177 00 | |
| \$1,574 00 | |

LET FELLO

... ..

| JULY 1880 | |
|------------|--|
| Amount. | |
| \$282 00 | |
| 155 25 | |
| 197 50 | |
| 142 50 | |
| 303 50 | |
| 104 50 | |
| \$1,185 25 | |

BUREAU OF DEPOSIT AND DISBURSEMENT.

The amended Charter of 1857 provides that the Department of Finance, the chief officer of which is called the Comptroller of the city of New York, "shall have the control of all the fiscal concerns of the Corporation;" but such control is, in some respects, a very limited one.

The Chamberlain is not appointed by the Comptroller, nor is he subject to removal by him, as the other subordinate officers in said Department are, and the Comptroller has no voice or responsibility in relation to the selection of the Bank or Banks in which the public moneys are to be deposited.

The following communications from the Clerk of the Common Council show the changes made in the office of Chamberlain during the year 1860:

OFFICE OF CLERK OF COMMON COUNCIL,

No. 8 City Hall,

ROBERT T. HAWES, Esq.,

NEW YORK, May 15th, 1860.

Comptroller:

SIR—At a meeting of the Board of Aldermen, held in the Chamber of the Board, in the City Hall of the city of New York, on Monday, 14th inst.,

NATHAN C. PLATT,

on the nomination of His Honor the Mayor, was duly appointed Chamberlain of the city of New York, *vice* A. V. SROUT, removed.

Yours truly,

D. T. VALENTINE, *Clerk.*

OFFICE OF CLERK OF COMMON COUNCIL,

No. 8 City Hall,

ROBERT T. HAWES, Esq.,

NEW YORK, Dec. 26th, 1860.

Comptroller:

SIR—At a meeting of the Board of Aldermen, held in the Chamber of the Board, in the City Hall, on Monday, the 24th day of December, 1860,

DANIEL DEVLIN

was, on the nomination of His Honor the Acting Mayor, duly appointed to the office of City Chamberlain of the city of New York, *vice* NATHAN C. PLATT, removed.

Yours truly,

D. T. VALENTINE, *Clerk C. C.*

BUREAU OF DEPOSIT AND DISBURSEMENT—CONTINUED.

The following communications, from the present Chamberlain, show the name of the Bank selected by him as the depository of the public funds, also the names of persons authorized by him to receipt, in his name, for moneys paid into the City and County Treasuries respectively :

DEPARTMENT OF FINANCE, CHAMBERLAIN'S OFFICE,
NEW YORK, Dec. 28th, 1860.

ROBT. T. HAWS, Esq., *Comptroller* :

DEAR SIR—According to the provisions of the law, I hereby notify you that I have selected the Broadway Bank as the depository of all funds received by me as Chamberlain, on account of the City and County of New York.

Very respectfully, your obedient servant,
DANIEL DEVLIN, *Chamberlain*.

DEPARTMENT OF FINANCE, CHAMBERLAIN'S OFFICE,
BROADWAY BANK, NEW YORK, Dec. 28, 1860.

ROBT. T. HAWS, Esq.,
Comptroller :

DEAR SIR—Benjamin A. Walker, Receiving Teller of the Broadway Bank, is authorized to receive and sign receipts for all deposits made by James Kelly, Esq., Receiver of Taxes. And Mr. Henry A. Ovington is authorized to receive and sign receipts for all deposits on account of the City and County of New York, which deposits are to be made at the Broadway Bank.

Very respectfully, your obedient servant,
DANIEL DEVLIN, *Chamberlain*.

EXTRACTS FROM THE CHARTER, LAWS AND ORDINANCES DEFINING THE DUTIES OF THE CHAMBERLAIN.

There shall be an Executive Department which shall be denominated the "Department of Finance," which shall have control of all the fiscal concerns of the Corporation, and shall prescribe the forms of keeping and rendering all city accounts; and all accounts rendered to, or kept in the other departments of the city government, shall be subject to the inspection and revision of the officers of this Department. It shall settle and adjust all claims in favor of or against the Corporation, and all accounts in which the Corporation is concerned, either as debtor or creditor. The chief officer of this Department shall be called the "Comptroller of the City of New York." * * * * * There shall be a bureau in this Department for the reception of all moneys paid into the treasury of the city, and for the payment of moneys on the warrant drawn by the Comptroller, and countersigned by the Mayor and Clerk of the Common Council; and the chief officer thereof shall be called the "Chamberlain of the City of New York." The Chamberlain shall keep books, showing the amounts paid on account of the several appropriations; and no warrants shall be paid on account of any appropriations after the

DUTIES OF THE CHAMBERLAIN—CONTINUED.

amount authorized to be raised by tax for that specific purpose shall have been expended.—[*Charter of 1857*, § 22.]

It shall be the duty of the Common Council to provide for the accountability of all officers and other persons to whom the receipt or expenditure of the funds of the city shall be intrusted, by requiring from them sufficient security for the performance of their duties or trust, which security shall be annually renewed; but the security first taken shall remain in force until new security shall be given.—[*Ibid.*, § 30.]

CHAPTER 477.

AN ACT IN RELATION TO THE BANK DEPOSIT, AND CUSTODIAN OF PUBLIC MONEYS IN NEW YORK.

Passed April 17, 1860—three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

SEC. 1.—All moneys belonging to the city or county of New York shall be deposited by the legal custodian thereof, forthwith, without delay, from time to time, as received by him, in any bank which he shall under his official bonds select for that purpose, and they shall not be withdrawn therefrom except as provided specifically by law or ordinance. And the said custodian of said moneys, who is both Chamberlain of said city and Treasurer of the county, by virtue of special laws to that effect, shall continue in the office which he now fills, only until the expiration of the term of office for which the Comptroller of the city of New York, now in office, was elected, but no longer.

SEC. 2.—This act shall take effect immediately.

CHAPTER 186.

AN ACT RELATIVE TO THE CHAMBERLAIN OF THE CITY OF NEW YORK.

Passed April 12, 1861—three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

SECTION 1.—The Chamberlain of the city of New York shall hold his office for the term of four years from the time of his appointment, and until his successor shall be duly appointed and qualified, and shall be subject to removal from office only for the causes and in the manner by the same authority and by the proceedings now provided by law for the removal of the Mayor, Comptroller, and Corporation Counsel of said city, and not otherwise. The Chamberlain of said city, appointed on the twenty-fourth day of December, eighteen hundred and sixty, shall hold his office for the term above provided, and shall not be subject to removal therefrom except as above specified.

SECTION 2.—This act shall take effect immediately.

DUTIES OF THE CHAMBERLAIN—CONTINUED.

REVISED ORDINANCES OF THE CORPORATION OF 1859, CHAPTER III., ARTICLE VIII.

OF THE BUREAU OF DEPOSIT AND DISBURSEMENT.

§ 85. This bureau, the chief officer of which shall be called the Chamberlain of the city of New York, is charged with the duty of receiving moneys paid into the treasury of the city, and the payment of moneys therefrom.

§ 86. Before entering upon the duties of his office, the Chamberlain shall execute a bond to the Corporation, with one or more sureties, to be approved by the Comptroller, in the penal sum of two hundred thousand dollars, conditioned for the faithful performance of the duties of his office.

§ 87. The Chamberlain shall forthwith deposit all moneys which he may, from time to time, receive, in one or more of the banks in the city of New York, and credit the same to the appropriate accounts and the various appropriations.

§ 88. He shall, on Thursday in each week, report to the Comptroller the amount deposited by him, as required by the last section; the persons respectively, from whom it was received, and on what account, and the bank or banks in which it is deposited, and to what account credited.

§ 89. He shall, on the first Monday in January, April, July, and October, in each year, render to the Comptroller an account current of the moneys received and paid by him on account of the Corporation, during the preceding quarter, and at the same time deliver to the Comptroller his vouchers for the same, with a certificate of the Cashier of the bank in which his deposits are made, showing the amount standing to the credit of the treasury, and of the Commissioners of the Sinking Fund.

§ 90. He shall not pay any warrant drawn upon the treasury, unless it be drawn, signed, and countersigned, as prescribed by section 15.*

§ 91. No money received by the Chamberlain, on account of the Corporation, and by him deposited as prescribed by section 87, shall be drawn from the bank or banks in which it is deposited, except on the warrant of the Comptroller, drawn, signed, and countersigned, and containing a distinct reference to the appropriation under which it is drawn, as prescribed in section 15, except where otherwise provided by law, and in no case shall the Chamberlain pay any warrant drawn on him without having a sufficient sum to the credit of such appropriation as the warrant designates.

§ 92. The Chamberlain may employ two clerks in this bureau, to be denominated First and Second Clerks, who shall keep the accounts of this bureau, and also a complete set of books showing the amounts paid on account of the several appropriations, according to the provisions of the Charter and this ordinance. The First Clerk shall receive for his services fifteen hundred dollars annually; the Second Clerk shall receive for his services twelve hundred dollars annually; and the Chamberlain shall charge the same in his account with the Corporation.

* § 15. He (the Comptroller) shall draw and sign all warrants on the Chamberlain, for moneys which he is authorized to draw from the treasury, and present the same with the vouchers to the Mayor, to be countersigned by him and the Clerk of the Common Council respectively. But no such warrant shall be drawn unless the sum specified therein is embraced in an appropriation previously made for that purpose by the Common Council

DUTIES OF THE CHAMBERLAIN—CONTINUED.

RULES AND REGULATIONS PRESCRIBED BY THE COMPTROLLER.—The following extracts from the Annual Report of Ex-Chamberlain Stout to the Comptroller for the year 1859, contain a summary of the duties of the Chamberlain, also a description of the books in use and the manner of keeping and rendering his accounts, as prescribed by the Comptroller.

DUTIES OF THE CHAMBERLAIN.

The Charter of 1857 provides that there shall be a bureau in the Department of Finance, for the reception of all moneys paid into the treasury of the city, and for the payment of moneys on warrants drawn by the Comptroller, countersigned by the Mayor and the Clerk of the Common Council; the chief officer of which bureau shall be called the Chamberlain of the City of New York.

The Chamberlain of the City of New York, by virtue of his office, is, by law, County Treasurer of the County of New York.

He is the Treasurer of the Board of Education, and is required to collect, receive, and keep an account of the moneys apportioned by the State to the City and County of New York for the support of common schools therein, as well as the amounts raised by tax in said city and county for that purpose; and to disburse the same upon drafts drawn on him by said Board, signed by their President and Clerk.

The Chamberlain is one of the Commissioners of the Sinking Funds established to provide for the Payment of Interest on the City Debt, and the Redemption of the Principal thereof. All of the revenues of the Corporation, appropriated and pledged to said funds respectively, are paid over to and received by him, and all disbursements on account of said funds are made by him upon Warrants, signed by three or more of the Commissioners, of whom the Comptroller must in all cases be one.

During the last two years, the Chamberlain has acted as *Paymaster* in making the semi-monthly payments in detail, to all the laborers employed under the several Departments of the City Government.

Previous to the year 1848 it was the custom for the Comptroller to draw his warrants in favor of all persons entitled to receive payments, and hand them over to heads of departments, by whom they were delivered to the payees. From 1848 to 1853 it was the practice to advance moneys to the heads of departments, on open requisitions from them in sums varying from \$10,000 to \$50,000. Such moneys were deposited by said officers in various banks of their own selection, to their individual credit, and the amounts disbursed upon their private checks.

A great improvement, or rather an entire change, in this system was made upon the accession of Comptroller Flagg, in 1853. Requisitions from the heads of departments were required to specify the names of all persons to whom payments were to be made, and the nature of the services rendered by them; and warrants were thereupon made out in favor of such persons, respectively, and delivered to the heads of the several departments for distribution to the payees. This plan was pursued for some two years, when the Comptroller determined to have all warrants

DUTIES OF THE CHAMBERLAIN—CONTINUED.

drawn by him, delivered by the auditor to the persons entitled to the payments for which they were drawn, and their receipts taken for the same.

In 1858 this plan was so far changed as to impose upon the Chamberlain the duty of making the payments to laborers on the streets and elsewhere. For this purpose pay-rolls were prepared and certified by the chiefs of bureaux; and, after being approved by the heads of the proper departments, they were transmitted to the Comptroller for settlement, when they were examined in the Auditing Bureau, and, if correct, warrants were drawn for the amounts, in favor of the Chamberlain, by whom the payments were made in detail, and the vouchers returned to the Comptroller.

This plan of making payments continues to be pursued; and a monthly account is now rendered to the Comptroller, in pursuance of the rules* established early in 1859.

In addition to the duties thus defined, it has long been the practice for the Chamberlain to pay the quarterly interest on the various stocks and bonds of the Corporation—the Comptroller drawing his warrant for the gross amount in favor of the Chamberlain, who makes the payments in detail.

He is also the legal depositary of certain moneys and securities subject to the orders of the State and County Courts, to be invested, or otherwise held, for the benefit of the parties interested therein. A report of the state of these moneys and securities is made annually to the Board of Supervisors, and also to the Supreme Court, at its first General Term in each year, pursuant to the 80th Rule of said Court; and a report of the moneys, &c., in his hands belonging to infants, is filed in the County Clerk's office, on the 1st of July in each year.

He receives from subscribers to the "Natural History of the State of New York," payment for the volumes of said History delivered by him, and makes an annual return thereof to the Secretary of State.

He also receives payment for the volumes of the Colonial History of the State, delivered to subscribers, and makes an annual return of the same, in January, to the Secretary of the Regents of the University.

* THE PAYMASTER shall, at the close of each month, or as soon thereafter as practicable, render to the Comptroller, an Account Current in the form prescribed for that purpose, which shall exhibit to the credit of the Mayor, Aldermen, and Commonalty of the City of New York—

1st. The balance remaining in his hands, if any, at the close of the last day of the preceding month.

2d. The number and amount of each warrant on the Chamberlain, paid since his last preceding Account Current.

3d. Any other items proper to appear in said Account.

The debit side of said Account Current shall exhibit—

1st. The amount of payments made since his last preceding Account Current on account of each appropriation and account, distinguishing each.

2d. Any other payments made under the direction of the Comptroller, or otherwise.

3d. The balance remaining in his hands, the same to be carried-down to a new account.

Every Account Current must be verified by the official signature of the disbursing or Accounting Officer, and be accompanied by original vouchers, with abstracts thereof, for all disbursements charged therein. Separate abstracts must be rendered of vouchers chargeable to each appropriation, and every abstract should be endorsed in such manner as to indicate the title of the Appropriation or account to which its several vouchers are chargeable.

DUTIES OF THE CHAMBERLAIN—CONTINUED.

The commutation moneys paid by ship-owners, for immigrants brought to this port, are received by the Chamberlain, by whom weekly returns of the same are made to the Commissioners of Emigration.

The Chamberlain is also the depository of the funds of the First Division of the New York State Militia, and is required to keep an account with each regiment of the division, crediting all the fines paid in by each regiment, and by the several brigade courts-martial; also, the commutation money paid in by the Receiver of Taxes, and charging all payments upon the drafts of the Division Board, and the several Regimental Boards, and moneys paid on proper vouchers for the expenses of courts-martial, annual inspection, &c., of all which returns are made annually, in December, to the Adjutant-General, at Albany.

Separate sets of books are kept, containing accounts of each of the foregoing, and the moneys received on said accounts are kept entirely separate from those belonging to the Corporation and the county government.

NEW BOOKS OPENED IN 1859—SYSTEM OF ACCOUNTS.

Having been furnished by you, early in the year, with a complete set of new books, for keeping the accounts of the Corporation, the Board of Education, and the Commissioners of the Sinking Funds, and instructions as to the manner of keeping the same, according to the general system adopted by you, I caused them to be opened accordingly, and am happy to state that the method prescribed is simple in theory, and in practice works to the entire satisfaction of the accountants and clerks of this Bureau.

The only books kept are a CASH-BOOK, JOURNAL, LEDGER, and WARRANT REGISTER. The Cash-book contains original entries of all moneys received; also of all payments made, according to the Warrant Register, in which the warrants paid each day, after being assorted, are entered in detail, under heads corresponding to the titles of appropriations or accounts chargeable with the amounts, as indicated by the endorsements on the margins of the warrants. The entries thus made in the Cash-book are posted from thence directly to the Ledger.

The Journal contains original entries of the appropriation made by the Common Council, which are transmitted to this office by the Comptroller; also, of transfers from the several accounts of revenues to the General Fund, &c., &c., all of which entries are posted directly to the Ledger.

For each deposit of money in the City Treasury, duplicate receipts are given by the Chamberlain, at the time of receiving such deposit, one to be retained by the person making the same, and the other to be transmitted by him to the Comptroller.

Weekly Accounts Current are rendered to the Comptroller, according to the forms and rules* prescribed by him for that purpose, and on the first of each month

* THE CHAMBERLAIN OF THE CITY OF NEW YORK shall render to the Comptroller, weekly, an Account Current, in the form prescribed for that purpose, which shall exhibit to the credit of the Mayor, Aldermen, and Commonalty of the City of New York—

1st. The balance remaining in his hands at the date of his last preceding Account Current.

DUTIES OF THE CHAMBERLAIN—CONTINUED.

a balance-sheet of the Ledger is prepared, and transmitted to the Comptroller, exhibiting the condition of each appropriation and account, at the close of the preceding month, thus affording opportunities, at frequent intervals, to compare and check the accounts, and to reconcile and adjust differences therein, if any should occur.

METHOD OF KEEPING THE ACCOUNTS OF THE CHAMBERLAIN.

The annexed PLAN exhibits the method of keeping the Chamberlain's accounts in use since 1859. The figures in brackets refer to the following explanations, viz.:

[1] Indicates the *Journal entry* made on receiving from the Comptroller a statement of appropriations made by the Common Council, on City account—"Appropriations for the Year" being debited with the aggregate amount, and titles of accounts, expressive of the purposes for which the particular appropriations were made, being credited with the respective sums appropriated for each. (For titles of appropriations made in 1860, see pages 82 to 84.)

[2] Shows the entry made in the *Cash-book* on receipt of moneys on account of the General Fund. N. B.—The revenues of that Fund comprise all the receipts of the Corporation, except

21. The amount of receipts from the several sources of revenue, classified under the usual heads of account, with the names of Collectors, and others, from whom received.

3d. Any other items proper to be credited to the Corporation in such Account Current.

The debit side of said Account Current shall exhibit—

1st. The number and amount of Warrants paid on each account; and when the same are dated in different years, distinguishing under a separate head the number and amount of those issued previous to the current fiscal year.

2d. The balance then remaining in his hands, the same to be carried down to a new account.

Said Account Current shall be verified by the official signature of the Chamberlain, and be accompanied by the Warrants charged therein; the same being duly canceled in the usual manner, with abstracts or detailed lists thereof. Separate abstracts should be rendered of Warrants chargeable to different accounts.

In cases when the expiration of a week occurs three days or less before the end of the month, the Account Current may be deferred until the close of the last day of the month, when the same should always be rendered promptly, although the preceding account may have been transmitted within less time than a week.

~~82~~ The Chamberlain shall in no case pay any Warrant drawn on him, without having a sum sufficient for that purpose, to the credit of the appropriation or account designated thereon.

THE CHAMBERLAIN OF THE CITY OF NEW YORK shall render to the Comptroller, weekly, an Account Current, in the form prescribed for that purpose, which shall exhibit to the credit of the Commissioners of the Sinking Funds of said City—

1st. The balance remaining in his hands at the date of his last preceding Account Current, distinguishing the amount belonging to the Fund for the Redemption of the City Debt, and the amount belonging to the Fund for the Payment of Interest on the City Debt.

2d. The amount of receipts from the several sources of Revenue, classified under the usual heads of account, with the names of Collectors and others from whom received, to the credit of said Funds and Accounts respectively, since his last preceding Account Current.

The debit side of said Account Current shall exhibit—

1st. The number and amount of Warrants paid and chargeable to said Funds respectively.

2d. The balance then remaining in his hands, showing the amount to the credit of each of the two Funds, the same to be carried down to a new account.

The said Account Current shall be verified by the official signature of the Chamberlain, and be accompanied by the Warrants charged therein, with abstracts or detailed lists thereof. In cases when the expiration of a week occurs three days or less before the end of the month, the Account Current may be deferred until the close of the last day of the month, at which time the same should always be rendered, although the preceding account may have been returned within less time than a week.

DESIGN OR PLAN
OF THE
System of Accounts

prescribed by the Comptroller
FOR
The Chamberlain.

Appropriations for 1860.

Sources of Revenues of the General Fund.

General Fund.

Taxes.

Titles of Appropriations.

Sources of Revenues of the Sinking Fund
for Redemption of the City Debt.

Sinking Fund for the Redemption of the City Debt.

Sources of Revenues of the Sinking Fund
for payment of Interest on the City Debt.

Sinking Fund for payment of Interest on the City D.

Abatement of Nuisances.

Assessment Fund.

Assessment Fund Bonds

Charges on Arrears of Taxes

Charges on Arrears of Assessments.

Central Park Fund.

Central Park Improvement Fund.

Croton Water Works Extent² and N Reservoir.

Floating Debt Fund.

Interest on Assessments.

Interest on Assessment Fund and
Str Impr. Fund Bonds.

Intestate Estates.

Lands purchased for Taxes & Assessments.

Revenue Bonds of 1860.

Street Improvement Fund

Street Improvement Fund Bonds.

Unclaimed Warrants.

CASE

Board of Education.

DANIEL DEVLIN PAYMASTER.

Interest on City Stocks.

Snyder, Black & Shum 92 William St. N.Y.

To face page 118 of the Comptroller's Report for 1860.

METHOD OF KEEPING THE ACCOUNTS OF THE CHAMBERLAIN—CONTINUED.

from Taxes, and from sources which are by law or ordinance expressly pledged and appropriated to the Sinking Funds or other specific objects. A statement of such receipts in 1860, showing the sources thereof and the titles of the various accounts distinguishing the same, may be found on pages 8 to 11 of this Report.

[3] Exhibits the entry made in the *Cash-book*, at the close of each day's business, of "A" Warrants paid during the day. All Warrants paid are assorted at the close of each day, and entered in the Register under the titles of accounts chargeable with the amounts, according to the endorsements on the margins of the same. The amount of Warrants paid on each account is then entered in the *Cash-book*, to the debit of the respective accounts.

[4]. This figure indicates the entry in the *Cash-book* on the receipt of moneys deposited for loans made by the Comptroller, in anticipation of the collection of the revenues—"Cash" being debited, and "Revenue Bonds of the Year" credited for the amount.

[5] and [6] Show the *Journal entries* made, under directions from the Comptroller, in closing the yearly accounts. All appropriations made on City account are based upon either "Taxes" or "General Fund," and those accounts must therefore be debited with the amounts contributed, or to be contributed, by them, respectively, to pay the same; while the account of "Appropriations for the Year—" is credited for the aggregate amount.

[7]. The account of "Taxes" is credited in the *Cash-book*, as shown by this figure, with the amount of deposits made for collections of taxes, and "Cash" is debited with the same.

[8]. This indicates the proper *Journal entry* on closing the accounts for a given period (usually only at the end of the year), when a transfer is made to the credit of the General Fund, of the amounts received from the various sources of its revenues, as previously stated.

[9] and [10]. These figures show the entries in the *Cash-book*, on receipt of moneys on account of the Sinking Funds. The sources of the revenues of those Funds respectively are shown by the table on page 105. The receipts from each source of revenue are first credited to titles of accounts indicating the same, and "Cash" is debited with the amount.

[11]. This indicates the entry in the *Cash-book* on receipt of collections made by the Collector of City Revenue, or others, on account of expenses incurred by the City Inspector, or the Metropolitan Police Sanitary Company, in abating nuisances, as stated on pages 38 to 40. The account of "Abatement of Nuisances" is credited and "Cash" debited.

[12], [16], [20], and [23] Show the entries in the *Cash-book* on deposits being received from the Collector of Assessments, or the Clerk of Arrears, for collections made on assessments for Opening, Widening, and Extending Streets and the Central Park, or for Improving Streets, and for Interest on such assessments.

[13], [17], [18], [19], and [24]. These figures indicate the entries in the *Cash-book* of receipts on account of loans made by the Comptroller upon *Assessment Fund Bonds*, *Central Park Improvement Fund Stock*, *Croton Water Stock*, *Floating Debt Fund Stock*, and *Street Improvement Fund Bonds*.

[14], [15], and [22] Exhibit the entries in the *Cash-book* on receipt from the Clerk of Arrears of deposits for collections made by him on account of *Charges on Arrears of Taxes*, *Charges on Arrears of Assessments*, and *Lands purchased for Taxes and Assessments*, the said accounts, respectively, being credited, and *Cash* debited.

[21] Shows the entry in the *Cash-book* of moneys deposited by the Public Administrator, to the credit of *Intestate Estates*.

[25]. This figure shows the entry in the *Cash-book* in the case of a Warrant, which has been executed and not called for, after the party in whose favor it is drawn has been duly notified by the Auditor of Accounts that the same is ready for delivery; after waiting a reasonable time for the party to call for the Warrant, if no one claims it, it is deposited with the Chamberlain who credits the amount to "Unclaimed Warrants," and, at the same time, debits the account chargeable therewith.

METHOD OF KEEPING THE ACCOUNTS OF THE CHAMBERLAIN—CONTINUED.

[26] and [27] Show the Journal entries made in transferring to the Sinking Funds, respectively, the amount of receipts from the different sources of revenues belonging to each.

[28] and [29] Exhibit the entries in the Cash-book of amounts paid on account of the Sinking Funds, upon Warrants signed by the Comptroller and at least two other Commissioners of the Sinking Funds.

[30], [31], [32], [33], [34], [35], [36], [37], [38], [39], [42], [43], [44], [45], [46], [47], [51], [52], and [53]. These figures exhibit the entries in the Cash-book on payment of Warrants, drawn on the several accounts indicated.

[40]. This indicates an entry proper to be made in the Journal, to open a credit for the Payment of Interest on the two classes of Bonds specified. It has been the practice, however, to charge the Warrants, drawn for the payment of such interest, directly to the account of *Interest on Assessments*, as shown by [41].

[48], [49], and [50] Show the entries made in the Cash-book on receipt from the Comptroller of Warrants drawn for the several purposes expressed.

CHAMBERLAIN'S REPORT.

CITY OF NEW YORK—DEPARTMENT OF FINANCE,

BUREAU OF DEPOSIT AND DISBURSEMENT,

CHAMBERLAIN'S OFFICE, BROADWAY BANK,

January, 1861.

Hon ROBT. T. HAWS, *Comptroller*:

SIR—I respectfully submit the following brief abstract from the books kept in this office, showing the operations of the City Treasury for the year 1860, and the balance in the Treasury at the end of the year:

RECEIPTS AND PAYMENTS.

The amount of money in the City Treasury, Dec. 31, 1859 (see Comptroller's Annual Report for 1859, Board of Aldermen, Doc. 14 of 1860, pp. 82, 85), was as follows, viz.:

| | | |
|--|----------------|----------------|
| To the credit of sundry City Accounts..... | \$4,271,466 37 | |
| “ “ of the Board of Education..... | 32,901 50 | |
| | | \$4,304,367 87 |

The receipts from all sources during the year 1860, were as follows:

| | | |
|-------------------------------------|-----------------|-----------------|
| To the credit of City Treasury..... | \$17,464,364 46 | |
| “ “ Sinking Fund (debt)..... | 4,530,022 44 | |
| “ “ do. (interest)..... | 447,373 25 | |
| | | 22,441,760 15 |
| Carried forward..... | | \$26,746,128 02 |

CHAMBERLAIN'S REPORT—CONTINUED.

| | |
|--|------------------------|
| Amount brought forward | \$26,746,128 02 |
| To the credit of Board of Education..... | \$1,278,781 00 |
| “ “ Interest on City Stocks..... | 530,963 71 |
| “ “ City Paymaster..... | 411,134 69 |
| | <u>2,220,879 40</u> |
| | <u>\$28,967,007 42</u> |

The payments during the year were as follows, viz.:

| | |
|-------------------------------------|------------------------|
| On account of City Treasury..... | \$17,656,347 68 |
| “ Sinking Fund (debt) 5,138,581 40 | |
| “ do. (int.) 483,200 77 | |
| | <u>\$23,278,129 85</u> |
| “ Board of Education \$1,275,571 80 | |
| “ Interest on City Stocks..... | 506,038 34 |
| “ City Paymaster... 410,357 38 | |
| | <u>2,191,967 52</u> |
| | <u>25,470,097 37</u> |

Balance in the City Treasury, Dec. 31, 1860..... \$3,496,910 05*

Belonging to the following accounts:

| | |
|--------------------------------------|-----------------------|
| City Treasury and Sinking Funds..... | \$3,435,096 67 |
| Board of Education..... | 36,110 70 |
| Interest on City Stocks..... | 24,925 37 |
| City Paymaster..... | 777 31 |
| | <u>\$3,496,910 05</u> |

* Actual balance of money in Park Bank, belong to the City Treasury, December 31st, 1860, as per Cashier's certificate..... \$2,382,700 71
 Actual balance of money in Broadway Bank, belonging to the City Treasury, December 31st, 1860, as per Cashier's certificate..... 644,576 86
\$3,027,277 57

Add transfers from County Treasury to City Treasury, as of December 31st, 1860, viz.:

| | |
|---|-----------------------|
| On account of Taxes, January 22d, 1861..... | \$1,250,000 00 |
| On account of interest on Taxes, February 4th, 1861.. | 27,236 67 |
| | <u>1,277,236 67</u> |
| | <u>\$4,304,514 24</u> |

Deduct warrants of 1860, paid at Park Bank, between December 31st and January 9th, charged in Chamberlain's Accounts, as of December 31st, 1860 (see Park Bank Certificate)..... 807,604 19

Balance as of December 31st, 1860..... \$3,496,910 05

Of which \$2,825,096 52 was in the Park Bank.

And 671,813 53 in Broadway Bank.

\$3,496,910 05

CHAMBERLAIN'S REPORT—CONTINUED.

This amount was deposited at the above date in the Broadway and Park Banks, as appears from the certificates of the Cashiers respectively.

The annexed Balance Sheet of the General Ledger kept in this office shows the condition of the various funds, appropriations, and other accounts, at the close of the year.

I also submit statements explanatory of the balance of accounts on the Ledger represented under the titles of "*The Mayor, Aldermen and Commonalty of the City of New York,*" and "*Taxes.*"

Very respectfully,

DANIEL DEVLIN,

Chamberlain.

CORPORATION OF THE CITY OF NEW YORK.

DEPARTMENT OF FINANCE.

Balance Sheet of the Chamberlain's Ledger.

DECEMBER 31, 1860.

| LEDGER FOLIO. | TITLE OF ACCOUNT. | DEBIT BALANCES. | CREDIT BALANCES. |
|------------------|--|--------------------|---------------------|
| 1 | The Mayor, Aldermen, and Commonalty of the City of New York.....See page 125 | \$1,346,775 70 | |
| 8 | Cash..... | 3,496,910 05 | |
| 17 | Commissioners of the Sinking Fund for Redemption of City Debt..... | | \$1,038,008 91 |
| 22 | Commissioners of the Sinking Fund for payment of Interest on City Debt..... | | 100,000 00 |
| 28 | Board of Education..... | | 36,110 70 |
| 66 | Assessment Fund..... | 473,395 98 | |
| 88 | Street Improvement Fund..... | 1,865,508 16 | |
| 109 | Interest on Assessments..... | | 103,862 25 |
| 112 | Street Improvement Fund Bonds of 1863..... | | 300,000 00 |
| 114 | Assessment Bonds..... | | 1,098,200 00 |
| 115 | Assessment Fund Bonds of 1864..... | | 500,000 00 |
| 116 | Floating Debt Fund..... | | 2,792,834 28 |
| 119 | Central Park Improvement Fund..... | | 248,275 51 |
| 124 | Central Park Fund..... | 269,571 12 | |
| 127 | Intestate Estates..... | | 69,469 84 |
| 128 | Warrants drawn prior to January 1st, 1859..... | | 8,618 31 |
| 135 | Revenue Bonds of 1859..... | | 3,500 00 |
| 189 | Revenue Bonds of 1860..... | | 1,270,900 00 |
| 192 | Nathan C. Platt, Paymaster..... | | 777 31 |
| 193 | Interest on New York City Stocks..... | | 24,925 37 |
| 195 | Croton Water Works Extension and New Reservoir..... | | 222,006 83 |
| 326 | Unclaimed Warrants..... | | 47,537 97 |
| 328 | Taxes.....See page 125 | 1,735,173 57 | |
| 330 | Administration of Intestate Estates..... | | 7,000 00 |
| 331 | Abatement of Nuisances..... | | 178 81 |
| 334 | Arrearages..... | | 112 75 |
| 337 | Battery Enlargement..... | | 19,718 42 |
| 338 | Belgian Pavement..... | | 202,181 54 |
| 339 | Aqueduct Repairs and Improvements..... | | 5,724 43 |
| 345 | Contingencies Comptroller's Office..... | | 10,458 42 |
| 347 | Contingencies City Inspector's Department..... | | 145 56 |
| 351 | Cleaning Streets..... | | 28,596 00 |
| 352 | Cleaning Markets..... | | 295 04 |
| 359 | Contingencies Law Department..... | | 8,350 73 |
| 359 | City Contingencies..... | | 23,701 81 |
| 360 | Diamond Reef, Blasting of..... | | 2,886 00 |
| 362 | Court House for Fourth Police District..... | | 50,000 00 |
| 362 | Eighth ave., Grading..... | | 39,800 00 |
| 363 | Errors and Delinquencies..... | | 7,118 43 |
| 364 | Eleventh avenue, Working as a Country Road..... | | 15,919 15 |
| 370 | Fire Department, Lot and House for Engine Co. No. 20.. | | 4,500 00 |
| 370 | Deficiencies in Taxes..... | | 35,000 00 |
| 371 | Fourth avenue Parks..... | | 804 59 |
| 372 | Iron Pavements..... | | 65,141 09 |
| 373 | Interest on Assessment Bonds..... | | 8,000 00 |
| 373 | Interest on Floating Debt Fund Stock..... | | 29,961 29 |
| 373 | Infants' Home, Construction of..... | | 1,538 34 |
| 376 | Japanese Embassy, Entertainment of..... | | 82,822 73 |
| 376 | Interest on Central Park awards..... | | 2,295 06 |
| 376 | Interest on Public Stock for rebuilding Tompkins Market. | | 88 03 |
| 377 | Contingencies, Street Department..... | | 4,099 09 |
| 378 | Interest on Central Park Fund Stock of 1887..... | | 710 59 |
| | Carried forward..... | \$9,187,334 58 | \$8,522,175 18 |

| LEDGER FOLIO. | TITLE OF ACCOUNT. | DEBIT BALANCES. | CREDIT BALANCES. |
|------------------|--|--------------------|---------------------|
| | Brought forward..... | \$9,187,334 58 | \$8,522,175 18 |
| 379 | Interest on Central Park Fund Stock of 1898..... | | 535 00 |
| 380 | Interest on Central Park Improvement Fund Stock of 1887..... | | 18,294 82 |
| 380 | Interest on Central Park Improvement Fund Stock of 1876..... | | 1,851 59 |
| 385 | Judgments..... | | 60,662 00 |
| 384 | Lamps and Gas..... | | 74,954 58 |
| 387 | Lands and Places..... | | 5,944 17 |
| 388 | Lands and Places, for Tompkins Square or Park..... | | 11 60 |
| 388 | Laying out of the City, north of One Hundred and Fifty- fifth street..... | | 16,000 00 |
| 389 | Contingencies, Mayor's Office..... | | 4,926 10 |
| 393 | Printing and Advertising for Common Council..... | | 22,896 32 |
| 395 | Printing and Advertising for Departments..... | | 69 91 |
| 399 | Public Buildings, Construction and Repairs..... | | 72,625 38 |
| 400 | Real Estate Expenses..... | | 51,241 81 |
| 401 | Real Estate Purchases..... | | 5,450 00 |
| 403 | Rents..... | | 4,069 83 |
| 405 | Roads and Avenues..... | | 88 00 |
| 407 | Russ Pavement Improvement..... | | 24,619 18 |
| 408 | Removing Obstructions in streets and harbor..... | | 4,186 84 |
| 412 | Sunken Vessels, Removing..... | | 3,685 00 |
| 413 | Second avenue, Macadamizing..... | | 19,466 61 |
| 417 | Sewers, Repairing and Cleaning..... | | 24,670 60 |
| 418 | Salaries..... | | 1,102 21 |
| 418 | Street Improvements..... | | 7,339 82 |
| 419 | Supplies for and Cleaning Public Offices..... | | 366 70 |
| 421 | Stationery and Blank Books..... | | 3 32 |
| 424 | Twenty-first Ward Station House..... | | 10,000 00 |
| 424 | Twenty-second Ward Station House..... | | 1,803 00 |
| 425 | Wells and Pumps, Repairing and Cleaning..... | | 969 82 |
| 428 | Central Park Assessment Fund Stock..... | | 500 00 |
| 430 | Wharves, Piers, and Slips..... | | 74,491 42 |
| 431 | Fire Department..... | | 12,718 31 |
| 436 | Charges on Arrears of Taxes..... | | 9,491 67 |
| 437 | Charges on Arrears of Assessments..... | | 4,553 87 |
| 440 | Donations..... | | 204 96 |
| 441 | Contingencies, Croton Aqueduct Board..... | | 2,590 69 |
| 442 | Flagging Sidewalks and Fencing Vacant Lots..... | | 1,335 08 |
| 443 | Mount Morris Square, Improvement of..... | | 19,280 00 |
| 444 | Old Claims..... | | 56,302 48 |
| 446 | Salaries, Legislative Department..... | | 3,242 63 |
| 450 | Salaries, Department of Finance..... | | 3,328 88 |
| 452 | Salaries, Street Department..... | | 4 69 |
| 454 | Salaries, Croton Aqueduct Department..... | | 730 22 |
| 456 | Salaries, Law Department..... | | 23 |
| 458 | Salaries, City Inspector's Department..... | | 139 31 |
| 462 | Salaries, Fire Department..... | | 282 92 |
| 466 | Salaries, City Courts..... | | 439 12 |
| 468 | Board of Health..... | | 5,574 47 |
| 470 | Election Expenses..... | | 5,733 48 |
| 472 | Interest on Revenue Bonds..... | | 1,662 59 |
| 474 | Water Pipes and Laying..... | | 12,230 81 |
| 476 | Streets, Repaving and Repairing..... | | 1,183 53 |
| 477 | Coenties Reef, Blasting and Removing..... | | 19,905 00 |
| 478 | Supplies for Police Department..... | | 159 22 |
| 479 | Fire and Police Telegraph..... | | 3,083 35 |
| 484 | Lands purchased for Taxes and Assessments..... | 6,324 98 | |
| 486 | General Fund..... | 5,518 76 | |
| | Total..... | \$9,199,178 32 | \$9,199,178 32 |

E. E.

DANIEL DEVLIN, *Chamberlain.*

CHAMBERLAIN'S OFFICE,

NEW YORK, December 31, 1860.

STATEMENT of the Account, on folio 1 of the Chamberlain's Ledger, entitled "The Mayor, Aldermen, and Commonalty of the City of New York."

DEBITS.

| | | |
|--|--------------|---------------------|
| To Balance, Dec. 31, 1859..... | | \$781,975 97 |
| " Assessment Fund..... | \$413,970 27 | |
| " Street Improvement Fund..... | 590,363 57 | |
| " Central Park Fund..... | 38,838 79 | |
| " Interest on Assessments..... | 5,056 04 | |
| " Lands purchased for Taxes and Assessments..... | 22,843 72 | |
| " Taxes, Sales of Property for | 344 99 | |
| " Assessments, Sales of Property for | 1,729 08 | |
| | | <u>1,073,146 46</u> |
| | | \$1,805,122 43 |

CREDITS.

| | | |
|-------------------------------------|--------------|-----------------------|
| By Arrears of Taxes..... | \$456,624 38 | |
| " Street Improvement Fund..... | 1,722 35 | |
| | | <u>458,346 73</u> |
| Debit balance, Dec. 31, 1860 | | <u>\$1,346,775 70</u> |

STATEMENT of the Account, on folio 328 of the Chamberlain's Ledger, entitled "TAXES."

DEBITS.

| | |
|---|-----------------------|
| To Balance, Dec. 31, 1859..... | \$1,077,838 27 |
| " Appropriations for the year 1860..... | 5,882,258 01 |
| | <u>\$6,960,096 28</u> |

CREDITS.

| | | |
|-----------------------------------|----------------|-----------------------|
| By Cash | \$5,050,000 00 | |
| " " for " Arrears of Taxes "..... | 174,922 71 | |
| | | <u>\$5,224,922 71</u> |
| Debit balance, Dec. 31, 1860..... | | <u>\$1,735,173 57</u> |

BUREAU OF CITY REVENUE.

ACCOUNT OF THE COLLECTOR OF CITY REVENUE.

For the year ending December 31st, 1860.

GEORGE H. FRANKLIN, *Collector of the City Revenue, in account with THE CORPORATION OF THE CITY OF NEW YORK, for and during the year ending December 31st, 1860.*

[illegible]

| | |
|--|--------------|
| 1860. | |
| Dec. 31st. To BALANCE, brought down..... | \$153,077 97 |
| [E. E.] | |

CORPORATION OF THE CITY OF NEW YORK.

LIST OF GRANTEES OF WATER LOTS, SUBJECT TO THE PAYMENT OF AN ANNUAL RENT, TO BE APPLIED TO THE SINKING FUND FOR THE PAYMENT OF INTEREST ON THE CITY DEBT, SHOWING THE AMOUNT OF SUCH RENT REMAINING DUE DECEMBER 31, 1860.

| NAMES OF GRANTEES. | DATES OF GRANTS. | LOCATION OF PROPERTY. | ANNUAL RENT. | Amount of Original Rent Computed. | Amount of Rent due Dec. 31, 1860, as apportioned | |
|---------------------------------|------------------|---|--------------|-----------------------------------|--|----------|
| | | | | | AMOUNT. | TOTAL. |
| John Jacob Astor..... | May 1, 1810 | At King street..... | \$200 61 | | | |
| John Jacob Astor..... | Aug 10, 1810 | Between Hamersley and Clarkson streets..... | 250 01 | | | |
| John Jacob Astor..... | Aug 1, 1810 | Between Clarkson and Leroy streets..... | 156 25 | | | |
| John Jacob Astor..... | March 28, 1828 | Between 14th and 15th streets, North River..... | 92 92 | | | |
| John Jacob Astor..... | April 20, 1829 | do..... | 92 92 | | | |
| Adam & Noah Brown..... | Nov. 16, 1807 | At North street..... | 325 90 | \$12 16 | Mrs. M. Carroll..... | \$6 08 |
| | | | | | Estate of Robert Porter..... | 6 08 |
| | | | | | Mrs. F. Quinn..... | 36 48 |
| | | | | | J. F. Milliken..... | 42 49 |
| | | | | | B. Brush..... | 18 24 |
| | | | | | Letitia Brush..... | 12 16 |
| | | | | | S. H. Pearsall..... | 18 21 |
| | | | | | William & M. G. Smith..... | 139 70 |
| | | | | | | \$279 44 |
| Thomas Buckley..... | Nov. 14, 1808 | At Manhattanville..... | 33 75 | 12 15 | James Watt..... | 21 60 |
| Geo. Buckmaster..... | Feb. 14, 1814 | At Corleais Hook..... | 75 73 | 16 46 | | |
| Robt. Carnley..... | May 1, 1810 | Between Romaine and North streets..... | 40 50 | | | |
| Abraham Cannon..... | Nov. 28, 1806 | Between Broome and Grand streets..... | 56 25 | 3 45 | Eugene Ketteltas..... | 29 |
| Heirs Mary Clark..... | March 31, 1837 | 11th avenue, 25th and 26th streets..... | 177 75 | 106 97 | | |
| Executors of G. De Forrest..... | Dec. 14, 1807 | At Harrison street..... | 67 50 | | | |
| Dillworth & Voorhis..... | Oct. 11, 1824 | Between 8th and 9th streets, East River..... | 248 40 | | | |
| James Donaldson..... | Jan. 4, 1805 | At Hubert street..... | 35 00 | 25 30 | Jas. Donaldson..... | 9 70 |
| | | | | | Carried forward..... | \$311 03 |

List of Grants of Water Lots, subject to the Payment of an Annual Rent, &c.—Continued.

| NAMES OF GRANTEES. | DATES OF GRANTS. | LOCATION OF PROPERTY. | ANNUAL RENT. | Amount of Original Rent Committed. | Amount of Rent due Dec. 31, 1860, as apportioned. | |
|--------------------------------------|------------------|--|--------------|------------------------------------|---|----------|
| | | | | | AMOUNT. | TOTAL. |
| Gabriel Furman | July 20, 1804 | At Corlears Hook | \$37 50 | ..... | Brought forward. | \$311 03 |
| Peter Fenton | Dec. 14, 1807 | At Watts street | 25 00 | ..... | H. S. Richards | \$20 00 |
| Peter Fenton | Nov. 20, 1804 | At Watts street | 168 00 | ..... | J. D. Norris | 270 40 |
| Peter Fenton | Feb. 7, 1814 | Do. | 62 44 | ..... | David Banks | 11 48 |
| John Gardner | Nov. 3, 1807 | Cherry street at East street | 148 44 | ..... | ..... | 302 54 |
| John Gardner | Aug. 21, 1809 | Between Broome and Grand streets | 105 78 | ..... | ..... | ..... |
| John Gardner | Jan. 18, 1813 | At Walnut street | 507 50 | ..... | ..... | ..... |
| Thomas & John Gardner | Jan. 18, 1813 | Between Walnut and Corlears streets | 577 50 | ..... | ..... | ..... |
| Abijah Hammond | Nov. 18, 1816 | Between 4th and 6th streets, East River | 277 60 | ..... | ..... | ..... |
| Abijah Hammond | May 1, 1821 | At Hammond and Perry streets | 613 00 | ..... | Thos. J. Kenney and others | 1,118 98 |
| Hugh Gaime | Feb. 10, 1804 | At Vestry and Desbrosses streets | 288 50 | ..... | 52 70 | ..... |
| ..... | ..... | ..... | ..... | 55 28 | ..... | ..... |
| ..... | ..... | ..... | ..... | ..... | Robt. Barton | 60 94 |
| ..... | ..... | ..... | ..... | ..... | Timothy Shea | 8 94 |
| ..... | ..... | ..... | ..... | ..... | F. Ward | 18 03 |
| ..... | ..... | ..... | ..... | ..... | J. Lorillard | 22 63 |
| ..... | ..... | ..... | ..... | ..... | S. S. Ward | 8 37 |
| ..... | ..... | ..... | ..... | ..... | Smith & Williams | 25 53 |
| Chas. Henry Hall | Feb. 28, 1825 | Between 10th and 13th streets, East River | 798 28 | ..... | ..... | 147 46 |
| Henry Heiser | April 8, 1816 | Between King and Charlton streets | 132 00 | ..... | Wallace & Matthews | 50 67 |
| ..... | ..... | ..... | ..... | ..... | William Lynch | 101 33 |
| Robert Halliday | June 2, 1828 | Between Bank and Bethune streets | 201 64 | ..... | ..... | 182 00 |
| Edward W. Laight | March 4, 1814 | At Corlears Hook | 37 86 | ..... | ..... | ..... |
| William Laight | March 4, 1814 | At Corlears Hook | 37 86 | ..... | ..... | ..... |
| Abraham Leggett | Feb'y 14, 1814 | At Corlears Hook | 76 73 | ..... | John Kearney | 17 04 |
| John R. Livingston | Dec. 14, 1807 | At Stanton street | 335 00 | ..... | John Drinan | 77 20 |
| Cary Ludlow | Nov. 3, 1807 | Between Cherry and Lombard streets | 60 71 | ..... | Estate of E. Trussell | 219 23 |
| John B. Lawrence | Nov. 14, 1808 | At Manhattanville | 28 75 | ..... | Judd Oil Company | 296 43 |
| Ph. Milledoler | Oct. 21, 1808 | At Harlem | 25 70 | ..... | ..... | 97 65 |
| Ph. Milledoler | Nov. 1, 1808 | At Harlem | 25 00 | ..... | Ex'r of Bailey | 32 40 |
| Joseph Martin | March 23, 1829 | Between Gouverneur slip and Montgomery st. | 105 83 | ..... | P. Milledoler | 50 00 |
| Joseph Martin | July 3, 1829 | Between Gouverneur slip and Montgomery st. | 138 75 | ..... | Bartlett Smith | 75 91 |
| Ogden & Nichols | Feb'y 20, 1824 | Between Seventh and Eighth sts., East River | 235 92 | ..... | William Crotius | 17 55 |
| Peter Ogilvie | Jan 19, 1808 | At Cherry street and East street | 67 18 | ..... | ..... | ..... |
| Prof Eps. Theological Seminary | July 28, 1825 | Twentieth and Twenty-first sts., North River | 165 00 | ..... | ..... | ..... |
| William Rhinelander, Jr. | Nov. 16, 1807 | Between Harrison and Jay streets | 113 10 | ..... | ..... | ..... |

| | | | | | | | | |
|-----------------------------|-------|----|------|---|--------|---------|-------------------------------|-------------|
| William Rhineland, Jr. | Nov. | 16 | 1807 | Between Beach and North Moore streets. | 261 26 | 5 73 | William Phillips. | 10 00 |
| William Rhineland, Jr. | Nov. | 16 | 1807 | Between Beade and Chambers streets. | 50 76 | 10 93 | William J. Webb | 487 56 |
| David Reeve | June | 5 | 1815 | At Fourth street, East River | 81 25 | | | |
| Catharine Ritter and others | Sept. | 14 | 1805 | At Walnut street. | 76 53 | 56 68 | | |
| Benjamin Romaine | Nov. | 24 | 1805 | At North Moore street. | 105 84 | 26 46 | Howand, Aspinwall, and othrs. | 1,472 74 |
| Nicholas Romaine | Nov. | 28 | 1806 | At Montgomery street. | 268 40 | | | |
| George Rapelyea | March | 10 | 1828 | Sixteenth and Seventeenth sts., North River | 193 12 | 188 53 | P. Burrows. | 32 13 |
| Beverly Robinson | May | 12 | 1831 | Between 24th and 25th streets, North River | 38 00 | 27 06 | Jacob Schieffelin and others. | 153 16 |
| Jacob Schieffelin | Nov. | 14 | 1808 | At Manhattanville. | 27 12 | | | |
| Henry Simmonds | Dec. | 31 | 1831 | At Third street, East River. | 246 00 | | | |
| Nicholas W. Stuyvesant | Oct. | 25 | 1824 | Between 9th and 10th streets, East River. | 84 16 | | | |
| Samuel Thompson | May | 1 | 1828 | Between Bethune and Bank streets. | 80 42 | \$13 94 | John Harrison. | 5 50 |
| Jacob Wilkins | Feb'y | 6 | 1801 | At Cortlandt street. | 92 92 | | | |
| White, Borgen and others | May | 1 | 1835 | Between 18th and 14th streets, North River | 62 50 | | | |
| C. P. White and others | Aug. | 10 | 1818 | At Morton street. | 270 00 | | A. Carrigan and others. | 5,308 30 |
| Charles Wayland | March | 27 | 1826 | Between 58th and 60th streets, North River | 93 75 | | | |
| Louis & Joseph Webb | July | 22 | 1810 | At Clarkson street. | 70 57 | | | |
| G. H. Van Wagener | May | 1 | 1819 | At Romaine street. | 151 46 | 26 60 | | |
| John Yoyle | Feb'y | 14 | 1824 | At Corlears Hook. | 28 75 | | Burdge & Lockwood. | 57 50 |
| F. Clarkson and others. | Sept. | 8 | 1817 | Brooklyn. | 14 37 | | | |
| F. Clarkson and others. | Dec. | 4 | 1815 | Brooklyn. | 28 75 | | | |
| J. M. & J. M. Hicks | Sept. | 8 | 1817 | Brooklyn. | 14 37 | | | |
| J. M. & J. M. Hicks | Dec. | 4 | 1815 | Brooklyn. | 28 75 | | | |
| J. M. & J. M. Hicks | April | 22 | 1816 | Brooklyn. | 28 75 | | | |
| J. M. & J. M. Hicks | April | 22 | 1816 | Brooklyn. | 34 00 | | Baxter & Lawrence. | 85 00 |
| Samuel Jackson | Dec. | 7 | 1815 | Brooklyn. | 26 75 | 17 00 | H. Warling. | 120 33 |
| Gideon Kimberly | Oct. | 7 | 1816 | Brooklyn. | 137 62 | 13 38 | Austin L. Sands. | 1,776 74 |
| Joshua Sands | July | 1 | 1804 | Brooklyn. | | 28 24 | | |
| | | | | | Total | | | \$12,127 95 |

WILLIAM W. BURNHAM,
Book-keeper.

[E. E.] BUREAU OF CITY REVENUE, NEW YORK, February 1, 1861.

CORPORATION OF THE CITY OF NEW YORK.

LIST OF GRANTEES OF WATER LOTS, SUBJECT TO THE PAYMENT OF AN ANNUAL RENT, TO BE APPLIED TO THE SINKING FUND FOR THE REDEMPTION OF THE CITY DEBT, SHOWING THE AMOUNT OF SUCH RENT REMAINING DUE DECEMBER 31st, 1860.

| NAMES OF GRANTEES. | DATES OF GRANT. | LOCATION OF PROPERTY. | ANNUAL RENT. | Amount of Original Rent Computed. | Amount of Rent due Dec. 31, 1860, as apporportioned. | |
|---------------------------------|-----------------|--------------------------|--------------|-----------------------------------|---|---|
| | | | | | AMOUNT. | TOTAL. |
| Jas. Alexander & A. Kennedy .. | June 4, 1737 | At Fletcher street. | \$6 44 | \$1 50 | Joseph Titman..... W. & G. Post..... H. Rugges..... | \$14 49 15 21 14 72 \$44 46 |
| G. W. Beckman, and others.... | Aug. 13, 1772 | Near George's slip..... | 28 13 | 4 69 | Mrs. C. L. Penlman..... Mrs. F. W. Bridge..... | 25 74 10 57 36 31 |
| Abm. and Peter Depuyster..... | June 24, 737 | At Fletcher street..... | 6 58 | 2 20 | C. Tallman..... N. Denton..... | 1 10 8 72 9 82 |
| Archibald Kennedy | Sept. 14, 1770 | Near Old slip..... | 14 71 | 7 35 | ..... | ..... |
| John Latham..... | March 6, 1752 | Near James slip..... | 13 72 | 6 61 | S. Miller..... W. F. Leggett..... | 44 72 58 48 103 20 166 40 21 12 |
| Robt. Livingston..... | Feb'y 12, 1750 | Near Beckman slip..... | 10 64 | ..... | Robt. Livingston..... | ..... |
| William Lupton..... | July 23, 1773 | Near Burling slip..... | 7 03 | 3 51 | Chas. Hurbart..... | ..... |
| Alex. Macomb..... | Dec. 22, 1860 | At Kingsbridge..... | 12 50 | ..... | ..... | ..... |
| Susannah Moore..... | March 6, 1732 | Near James slip..... | 4 19 | ..... | ..... | ..... |
| Eve Provost..... | Sept. 9, 1772 | At Rutgers slip, &c..... | 7 51 | 1 41 | J. Johnson's Sons..... Mrs. F. W. Bridge..... | 94 5 63 6 57 |
| John H. & Jas. Riker..... | March 21, 1775 | Near Burling slip..... | 6 91 | 3 46 | Henry P. Haven..... | 23 64 10 35 |
| Anthony Rutgers..... | Oct. 11, 1734 | At Whitehall..... | 5 91 | 2 65 | W. H. Rodman..... M. Jacques..... J. Jacques..... | 7 80 6 40 37 84 1 22 |
| Hendrick Rutgers..... | Sept. 9, 1772 | At Market street..... | 2 44 | 1 83 | Jeremiah Johnson..... | ..... |
| Elizabeth Rutgers and others... | Sept. 9, 1772 | At Catharine street..... | 18 75 | 7 50 | ..... | ..... |
| John Smith..... | Dec. 1, 1768 | At Wall street..... | 12 35 | ..... | W. E. Sedgwick..... James Moore..... | 6 17 6 18 12 35 |
| Jacob Sarley..... | Aug. 12, 1768 | At Wall street..... | 26 25 | ..... | Maxwell Woodhull..... H. Maxwell..... | 19 69 19 68 39 37 |
| Thomas Vardell..... | March 20, 1774 | Near Burling slip..... | 6 91 | 4 74 | ..... | ..... |
| Jno. W. Vreedenburgh..... | July 10, 1772 | Near Counties slip..... | 12 50 | 6 25 | Est. J. N. Classon..... | 18 75 |
| TOTAL..... |  |  |  |  | ..... | \$447 70 |

[E. E.] BUREAU OF CITY REVENUE,

WM. W. BURNHAM,

Book-keeper.

REPORT OF THE SUPERINTENDENT OF MARKET RENTS AND FEES.

CITY OF NEW YORK—DEPARTMENT OF FINANCE,
BUREAU OF CITY REVENUE.

OFFICE OF THE SUPT. OF MARKET RENTS AND FEES, }
NEW YORK, February 1st, 1861. }

Hon. ROBT. T. HAWS, *Comptroller* :

SIR—In compliance with your request, I herewith respectfully submit a detailed statement of the number of loads of street manure sold during the year 1860, and the amount of money received for each load. Also a statement of the monthly and aggregate receipts of Market Rents and Fees from the several Public Markets for the year ending December 31st, 1860.

It will be seen, on reference to the first-mentioned statement, and on comparing the same with the receipts of the preceding year, that there has been an increase of revenue from that source as follows :

| | |
|--|-------------------|
| AMOUNT OF GROSS RECEIPTS from sales of street manure, 1860..... | \$17,928 68 |
| To which should be added an amount of expenditure saved to the city on the cartage delivering 88,367 loads, @ 4 cents per load; this expense was formerly paid by the corporation, this year the above-mentioned number of loads have been sold with the condition that the purchaser should pay the cartage on delivering, thus saving the city the sum of..... | 3,534 68 |
| Making the Total Gross Receipts in 1860, equal to..... | \$21,463 36 |
| Deduct Total Gross Receipts in 1859..... | 12,472 93 |
| Excess of Receipts in 1860 over 1859 | <u>\$8,990 43</u> |

I am of the opinion that the receipts from this source may be considerably increased even under the present system, by the exercise of more care in the separation of the manure from the street dirt and rubbish during the process of cleaning the streets, and also by establishing convenient dumping grounds for the reception of street manure from the wards in the upper part of the city from which no manure has been heretofore received. Permit me to suggest that for this purpose depots be established at the foot of 26th street, North River, and at the foot of 35th street, East River; or as near as may be to said localities. This alone would largely increase the amount of manure to be sold.

The statement of receipts from the several Public Markets shows a slight decrease upon the receipts for the year 1859. This arises mainly from the fact that during the greater part of the past year the city was not in the receipt of the rents from West Washington Market. As the city during the present year will be in the receipt of these rents, I anticipate a large increase in the revenue from this source. I am of the opinion that by a thorough revision of the market system, and by giving the Collector of City Revenue the entire supervision and control of the markets, the revenues from this source might be increased sufficiently to pay seven per cent. on the present valuation of the market property of the city.

Respectfully submitted,

WM. S. DAVISON,

Sup't Market Rents and Fees.

THE YEAR ENDING DECEMBER 31st, 1860.

| es. | SEPTEMBER. | | OCTOBER. | | NOVEMBER. | | DECEMBER. | |
|-------|------------|------------|------------|-------------|------------|------------|------------|------------|
| | Rents. | Fees. | Rents. | Fees. | Rents. | Fees. | Rents. | Fees. |
| 85 33 | ..... | \$1,307 93 | ..... | \$5,194 22 | ..... | \$4,417 15 | ..... | \$4,765 37 |
| 03 71 | \$244 14 | 2,568 43 | \$296 79 | 2,838 14 | \$259 95 | 2,196 78 | \$335 38 | 2,500 63 |
| 74 98 | 246 88 | 908 75 | 246 88 | 895 43 | 308 60 | 1,107 25 | 246 88 | 869 85 |
| 24 00 | 36 00 | 24 00 | 36 00 | 24 00 | 54 00 | 36 00 | 36 00 | 24 00 |
| 14 42 | 138 75 | 204 96 | 174 60 | 213 16 | 148 56 | 180 28 | 148 56 | 190 35 |
| 23 60 | 179 15 | 461 79 | 151 32 | 492 49 | 151 32 | 402 41 | 189 15 | 406 04 |
| 10 55 | 6 24 | 9 44 | 7 80 | 10 63 | 6 24 | 7 76 | 6 24 | 8 45 |
| 36 49 | 192 56 | 361 16 | 240 70 | 424 98 | 144 42 | 267 79 | 240 70 | 418 99 |
| 76 48 | 78 36 | 142 03 | 78 36 | 138 46 | 78 36 | 143 64 | 97 95 | 179 45 |
| 46 09 | 75 32 | 121 50 | 76 05 | 126 20 | 93 47 | 156 74 | 73 18 | 124 25 |
| 82 50 | 52 00 | 70 25 | 53 00 | 72 00 | 66 25 | 90 00 | 52 50 | 70 50 |
| 36 16 | ..... | 13 00 | 349 25 | 385 00 | 174 50 | 247 37 | 154 50 | 232 25 |
| 14 31 | \$1,249 40 | \$6,193 24 | \$1,710 75 | \$10,814 71 | \$1,485 67 | \$9,253 13 | \$1,581 04 | \$9,790 16 |

Respectfully submitted,

WM. S. DAVISON,

Sup't Market Rents and Fees.

**COMPARATIVE STATEMENT of the Weekly and Aggregate Receipts for Market
Rents and Fees in the years 1859 and 1860.**

WEST WASHINGTON MARKET.

ROBERT A. HAGGERTY, *Deputy Collector.*

WILLIAM PATTEN, *Do.* from March 30, to Sept. 29, 1859.

PORTER G. SHERMAN, *Do.* from September 29.

| 1859. Week ending | RENTS. | FEES. | TOTAL. | 1860. Week ending | RENTS. | FEES. | TOTAL. |
|---------------------------------------|--------|-------------|-------------|--------------------------------------|------------|-------|------------|
| ROBERT A. HAGGERTY, Deputy Collector. | | | | PORTER G. SHERMAN, Deputy Collector. | | | |
| January 6 | | \$21 35 | \$21 35 | 3 days end'g | | | |
| " 13 | | 21 35 | 21 35 | January 5 | \$262 00 | | \$262 00 |
| " 20 | | 21 35 | 21 35 | " 12 | 394 50 | | 394 50 |
| " 27 | | 21 35 | 21 35 | " 19 | 315 50 | | 315 50 |
| February 3 | | 21 35 | 21 35 | " 26 | 166 00 | | 166 00 |
| " 10 | | 21 35 | 21 35 | Feb'y 2 | 183 50 | | 183 50 |
| " 17 | | 21 35 | 21 35 | " 9 | 143 00 | | 143 00 |
| " 24 | | 21 35 | 21 35 | " 16 | 208 00 | | 208 00 |
| March 3 | | 21 35 | 21 35 | " 23 | 127 50 | | 127 50 |
| " 10 | | 21 35 | 21 35 | March 1 | 190 00 | | 190 00 |
| " 17 | | 21 35 | 21 35 | " 8 | 173 50 | | 173 50 |
| " 24 | | 21 35 | 21 35 | " 15 | 203 00 | | 203 00 |
| " 31 | | 21 35 | 21 35 | " 22 | 164 06 | | 164 06 |
| April 7 | | 21 35 | 21 35 | " 29 | 165 60 | | 165 60 |
| " 14 | | 21 35 | 21 35 | April 5 | 201 03 | | 201 03 |
| " 21 | | 21 35 | 21 35 | " 12 | 236 90 | | 236 90 |
| " 28 | | 21 35 | 21 35 | " 19 | 174 81 | | 174 81 |
| May 5 | | 21 35 | 21 35 | " 26 | 170 01 | | 170 01 |
| " 12 | | 21 35 | 21 35 | May 3 | 190 97 | | 190 97 |
| " 19 | | 21 35 | 21 35 | " 10 | 165 53 | | 165 53 |
| " 26 | | 21 35 | 21 35 | " 17 | 176 91 | | 176 91 |
| June 2 | | 21 35 | 21 35 | " 24 | 163 94 | | 163 94 |
| " 9 | | | | " 31 | 201 62 | | 201 62 |
| " 16 | | | | June 7 | 179 08 | | 179 08 |
| " 23 | | | | " 14 | 145 17 | | 145 17 |
| " 30 | | | | " 21 | 223 57 | | 223 57 |
| July 7 | | | | " 28 | 204 42 | | 204 42 |
| " 14 | | | | July 5 | 226 19 | | 226 19 |
| " 21 | | | | " 12 | 89 53 | | 89 53 |
| " 28 | | | | " 19 | 123 42 | | 123 42 |
| WILLIAM PATTEN, Deputy Collector. | | | | " 26 | 216 43 | | 216 43 |
| August 4 | | 2,182 47 | 2,182 47 | August 2 | 198 56 | | 198 56 |
| " 11 | | 1,347 79 | 1,347 79 | " 9 | 150 92 | | 150 92 |
| " 18 | | 1,115 00 | 1,115 00 | " 16 | 254 80 | | 254 80 |
| " 25 | | 1,334 00 | 1,334 00 | " 23 | 218 52 | | 218 52 |
| Sept. 1 | | 1,420 00 | 1,420 00 | " 30 | 170 48 | | 170 48 |
| " 8 | | 2,305 36 | 2,305 36 | Sept. 6 | 202 56 | | 202 56 |
| " 15 | | 1,524 49 | 1,524 49 | " 13 | 177 64 | | 177 64 |
| " 22 | | 1,175 24 | 1,175 24 | " 20 | 190 06 | | 190 06 |
| " 29 | | 1,199 42 | 1,199 42 | " 27 | 737 67 | | 737 67 |
| Car'd fw'd. | | \$14,073 47 | \$14,073 47 | Car'd frw'd | \$8,086 40 | | \$8,086 90 |

Market Rents and Fees in 1859 and 1860—continued.

| 1859. Week ending | RENTS. | FEES. | TOTAL. | 1860. Week ending | RENTS. | FEES. | TOTAL. |
|--------------------------------------|--------|-------------|-------------|----------------------|--------|-------------|-------------|
| PORTER G. SHERMAN, Deputy Collector. | | | | | | | |
| Bro't forw'd | | \$14,073 47 | \$14,073 47 | Bro't forw'd | | \$8,086 90 | \$8,086 90 |
| October 6 | | 168 00 | 168 00 | Oct. 4 | | 703 10 | 703 10 |
| “ 13 | | 1,196 80 | 1,196 80 | “ 11 | | 1,629 23 | 1,629 23 |
| “ 20 | | 1,392 00 | 1,392 00 | “ 18 | | 1,102 58 | 1,102 58 |
| “ 27 | | 858 00 | 858 0 | “ 25 | | 1,163 73 | 1,163 73 |
| Nov. 3 | | 966 50 | 966 5 | Nov. 1 | | 1,046 42 | 1,046 42 |
| “ 10 | | 1,221 94 | 1,221 9 | “ 8 | | 1,096 72 | 1,096 72 |
| “ 17 | | 1,130 04 | 1,130 0 | “ 15 | | 1,089 87 | 1,089 87 |
| “ 24 | | 1,061 50 | 1,061 5 | “ 22 | | 905 33 | 905 33 |
| Dec. 1 | | 1,436 00 | 1,436 00 | “ 29 | | 874 39 | 874 39 |
| “ 8 | | 1,132 00 | 1,132 00 | Dec. 6 | | 1,158 05 | 1,158 05 |
| “ 15 | | 1,189 00 | 1,189 00 | “ 13 | | 1,125 17 | 1,125 17 |
| “ 22 | | 1,053 00 | 1,053 00 | “ 20 | | 1,134 18 | 1,134 18 |
| “ 29 | | 1,207 12 | 1,207 12 | “ 27 | | 1,145 25 | 1,145 25 |
| 2 days: Dec. 31 | | 464 00 | 464 00 | to “ 31 | | 202 72 | 202 72 |
| Totals | | \$28,549 37 | \$28,549 37 | Totals | | \$22,463 64 | \$22,463 64 |

WASHINGTON MARKET.

THOMAS DUNLAP, *Deputy Collector*, to March 31, 1859.WM. PATTEN, *Do.* from April 1, to September, 1859.LEWIS J. KIRK, *Do.* from September, 1859.

| 1859. Week ending | RENTS. | FEES. | TOTAL. | 1860. Week ending | RENTS. | FEES. | TOTAL. |
|-----------------------------------|------------|------------|-------------|----------------------------------|------------|------------|-------------|
| THOMAS DUNLAP, Deputy Collector. | | | | LEWIS J. KIRK, Deputy Collector. | | | |
| Dec. 31, 1858 | \$64 14 | \$485 08 | \$549 22 | 3 days to | | | |
| January 6 | 64 14 | 479 99 | 544 13 | January 5 | \$52 32 | \$353 93 | \$406 25 |
| “ 13 | 64 14 | 481 11 | 545 25 | “ 12 | 64 14 | 571 36 | 635 50 |
| “ 20 | 64 14 | 482 40 | 546 54 | “ 19 | 56 34 | 570 91 | 627 25 |
| “ 27 | 64 14 | 476 30 | 540 44 | “ 26 | 58 20 | 514 30 | 572 50 |
| February 3 | 64 14 | 476 11 | 540 25 | February 2 | 55 68 | 543 00 | 598 68 |
| “ 10 | 64 14 | 476 20 | 540 34 | “ 9 | 66 96 | 486 54 | 553 50 |
| “ 17 | 64 14 | 476 98 | 541 12 | “ 16 | 60 72 | 497 28 | 558 00 |
| “ 24 | 64 14 | 475 96 | 540 10 | “ 23 | 54 72 | 503 28 | 558 00 |
| March 3 | 64 14 | 475 42 | 539 56 | March 1 | 53 04 | 529 96 | 583 00 |
| “ 10 | 64 14 | 476 02 | 540 16 | “ 8 | 65 04 | 475 21 | 540 25 |
| “ 17 | 64 14 | 475 08 | 539 22 | “ 15 | 52 86 | 524 39 | 577 25 |
| “ 24 | 64 14 | 476 40 | 540 54 | “ 22 | 57 00 | 521 06 | 578 06 |
| “ 31 | 64 14 | 477 29 | 541 43 | “ 29 | 104 06 | 485 42 | 589 48 |
| WILLIAM PATTEN, Deputy Collector. | | | | | | | |
| April 7 | 64 14 | 495 82 | 559 96 | April 5 | 77 04 | 490 71 | 567 75 |
| “ 14 | 61 50 | 511 29 | 572 79 | “ 12 | 52 86 | 519 14 | 572 00 |
| “ 21 | 58 50 | 522 71 | 581 21 | “ 19 | 55 32 | 529 43 | 584 75 |
| “ 28 | 63 12 | 543 98 | 607 10 | “ 26 | 65 10 | 529 15 | 594 25 |
| May 5 | 62 82 | 530 68 | 593 50 | May 3 | 53 82 | 546 93 | 600 75 |
| Car'd frw'd. | \$1,208 04 | \$9,294 82 | \$10,502 86 | Car'd frw'd. | \$1,105 22 | \$9,192 00 | \$10,297 22 |

Market Rents and Fees in 1859 and 1860—continued.

| 1859. Week ending | RENTS. | FEES. | TOTAL. | 1860. Week ending | RENTS. | FEES. | TOTAL. |
|----------------------------------|------------|-------------|-------------|----------------------|------------|-------------|-------------|
| Bro't forw'd | \$1,208 04 | \$9,294 82 | \$10,502 86 | Bro't forw'd | \$1,105 22 | \$9,192 00 | \$10,297 22 |
| May 12 | 61 62 | 543 88 | 605 50 | May 10 | 62 28 | 549 97 | 612 25 |
| " 19 | 60 12 | 554 88 | 615 00 | " 17 | 57 60 | 557 56 | 615 16 |
| " 26 | 52 82 | 581 18 | 634 00 | " 24 | 126 72 | 527 53 | 654 25 |
| June 2 | 56 34 | 599 16 | 655 50 | " 31 | 59 76 | 568 74 | 628 50 |
| " 9 | 64 14 | 592 36 | 656 50 | June 7 | 58 74 | 569 51 | 628 25 |
| " 16 | 64 14 | 637 36 | 701 50 | " 14 | 60 96 | 575 84 | 636 80 |
| " 23 | 64 14 | 618 61 | 682 75 | " 21 | 48 84 | 604 91 | 653 75 |
| " 30 | 64 14 | 624 66 | 688 80 | " 28 | 70 44 | 665 25 | 735 69 |
| July 7 | 64 14 | 640 36 | 704 50 | July 5 | 49 32 | 633 43 | 682 75 |
| " 14 | 64 14 | 663 91 | 728 05 | " 12 | 61 62 | 664 13 | 725 75 |
| " 21 | 62 82 | 652 93 | 715 75 | " 19 | 60 90 | 709 35 | 770 25 |
| " 28 | 62 82 | 651 72 | 714 54 | " 26 | 60 03 | 649 58 | 709 61 |
| August 4 | 62 82 | 643 26 | 706 08 | August 2 | 61 41 | 677 59 | 739 00 |
| " 11 | 62 82 | 620 15 | 682 97 | " 9 | 56 04 | 643 21 | 699 25 |
| " 18 | 62 82 | 639 18 | 702 00 | " 16 | 65 64 | 669 86 | 735 50 |
| " 25 | 62 82 | 622 18 | 685 00 | " 23 | 56 06 | 659 69 | 715 75 |
| Sept. 1 | 62 82 | 624 18 | 687 00 | " 30 | 57 24 | 632 86 | 690 10 |
| " 8 | 60 50 | 646 50 | 707 00 | Sept. 6 | 54 96 | 654 87 | 709 83 |
| " 15 | 48 50 | 776 50 | 825 00 | " 13 | 63 60 | 615 95 | 679 55 |
| LEWIS J. KIRK, Deputy Collector. | | | | | | | |
| " 22 | 61 92 | 598 25 | 660 17 | " 20 | 65 46 | 609 13 | 674 59 |
| " 29 | 66 84 | 709 77 | 776 61 | " 27 | 60 12 | 644 23 | 704 35 |
| Oct. 6 | 56 40 | 635 00 | 691 40 | Oct. 4 | 61 38 | 603 87 | 665 25 |
| " 13 | 56 40 | 614 25 | 670 65 | " 11 | 59 94 | 568 90 | 628 84 |
| " 20 | 62 22 | 595 50 | 657 72 | " 18 | 66 12 | 608 13 | 674 25 |
| " 27 | 64 62 | 586 63 | 651 25 | " 25 | 55 62 | 589 79 | 645 41 |
| Nov. 3 | 61 68 | 546 07 | 607 75 | Nov. 1 | 53 73 | 555 53 | 609 26 |
| " 10 | 58 86 | 591 64 | 650 50 | " 8 | 66 99 | 525 71 | 592 70 |
| " 17 | 56 52 | 558 73 | 615 25 | " 15 | 68 40 | 587 38 | 655 78 |
| " 24 | 59 64 | 561 36 | 621 00 | " 22 | 63 06 | 542 48 | 605 54 |
| Dec. 1 | 59 64 | 574 00 | 633 64 | " 29 | 61 50 | 510 35 | 571 85 |
| " 8 | 54 66 | 538 34 | 593 00 | Dec. 6 | 47 16 | 530 22 | 577 38 |
| " 15 | 63 66 | 530 59 | 594 25 | " 13 | 73 56 | 552 11 | 625 67 |
| " 22 | 57 18 | 574 57 | 631 75 | " 20 | 52 74 | 536 14 | 588 88 |
| " 29 | 60 42 | 511 08 | 571 50 | " 27 | 70 10 | 588 31 | 658 41 |
| to Dec. 31 | | 16 25 | 16 25 | to Dec. 31 | 91 82 | 306 38 | 398 20 |
| Totals.... | \$3,273 18 | \$29,970 81 | \$33,243 99 | Totals.... | \$3,315 08 | \$29,880 49 | \$33,195 57 |

FULTON MARKET.

GEORGE W. ISAACS, *Deputy Collector*, to March 31, 1859.M. C. FORDHAM, *Do.* from April 1, 1859.

| 1859. Week ending | RENTS. | FEES. | TOTAL. | 1860. Week ending | RENTS. | FEES. | TOTAL. |
|-------------------------------------|----------|----------|----------|---------------------------------------|----------|----------|----------|
| GEORGE W. ISAACS, Deputy Collector. | | | | MATTHEW C. FORDHAM, Deputy Collector. | | | |
| Dec. 31, 1858 | \$127 40 | \$422 88 | \$550 28 | January 5 | \$60 04 | \$222 03 | \$282 07 |
| January 6 (12 days) | | | | " 12 | 60 04 | 235 20 | 295 24 |
| January 13 | 61 72 | 239 31 | 301 03 | Car'd frw'd. | \$120 08 | \$457 23 | \$577 31 |
| Car'd frw'd. | \$189 12 | \$662 19 | \$851 31 | | | | |

Market Rents and Fees in 1859 and 1860—continued.

| 1859. Week ending | RENTS. | FEES. | TOTAL. | 1860. Week ending | RENTS. | FEES. | TOTAL. |
|---------------------------------------|------------|-------------|-------------|----------------------|------------|-------------|-------------|
| Bro't forw'd | \$189 12 | \$662 19 | \$851 31 | Bro't forw'd | \$120 08 | \$457 23 | \$577 31 |
| January 20 | 61 72 | 243 28 | 305 00 | January 19 | 61 72 | 232 38 | 294 10 |
| " 27 | 61 72 | 242 37 | 304 09 | " 26 | 61 72 | 228 51 | 290 23 |
| February 3 | 61 72 | 240 24 | 301 96 | February 2 | 61 72 | 227 32 | 289 04 |
| " 10 | 63 70 | 243 56 | 307 26 | " 9 | 61 72 | 224 54 | 286 26 |
| " 17 | 63 70 | 246 34 | 310 04 | " 16 | 61 72 | 228 43 | 290 15 |
| " 24 | 63 70 | 242 52 | 306 22 | " 23 | 61 72 | 228 38 | 290 10 |
| March 3 | 63 70 | 241 61 | 305 31 | March 1 | 61 72 | 233 69 | 295 41 |
| " 10 | 63 70 | 244 45 | 308 15 | " 8 | 61 72 | 226 54 | 288 26 |
| " 17 | 63 70 | 245 36 | 309 06 | " 15 | 61 72 | 234 23 | 295 95 |
| " 24 | 62 02 | 242 98 | 305 00 | " 22 | 61 72 | 232 70 | 294 42 |
| " 31 | 62 02 | 241 08 | 303 10 | " 29 | 61 72 | 234 51 | 296 23 |
| MATTHEW C. FORDHAM, Deputy Collector. | | | | | | | |
| April 7 | 60 00 | 245 62 | 305 62 | April 5 | 61 72 | 230 75 | 292 47 |
| " 14 | 60 00 | 243 14 | 303 14 | " 12 | 61 72 | 233 56 | 295 28 |
| " 21 | 60 04 | 245 83 | 305 87 | " 19 | 61 72 | 234 38 | 296 10 |
| " 28 | 60 04 | 244 00 | 304 04 | " 26 | 61 72 | 236 60 | 298 32 |
| May 5 | 60 04 | 247 00 | 307 04 | May 3 | 61 72 | 228 55 | 290 27 |
| " 12 | 60 04 | 250 10 | 310 14 | " 10 | 61 72 | 234 46 | 296 18 |
| " 19 | 60 04 | 245 28 | 305 32 | " 17 | 61 72 | 238 64 | 300 36 |
| " 26 | 60 04 | 248 77 | 308 81 | " 24 | 61 72 | 234 48 | 296 20 |
| June 2 | 60 04 | 249 46 | 309 50 | " 31 | 61 72 | 232 88 | 294 60 |
| " 9 | 60 04 | 246 58 | 306 62 | June 7 | 61 72 | 231 66 | 293 38 |
| " 16 | 60 04 | 250 50 | 310 54 | " 14 | 61 72 | 231 68 | 293 40 |
| " 23 | 60 04 | 246 50 | 306 54 | " 21 | 61 72 | 233 35 | 295 07 |
| " 30 | 60 04 | 246 00 | 306 04 | " 28 | 61 72 | 234 86 | 296 58 |
| July 7 | 58 54 | 247 48 | 306 02 | July 5 | 61 72 | 232 49 | 294 21 |
| " 14 | 60 04 | 245 00 | 305 04 | " 12 | 61 72 | 230 74 | 292 46 |
| " 21 | 60 04 | 245 46 | 305 50 | " 19 | 61 72 | 238 74 | 300 46 |
| " 28 | 60 04 | 243 00 | 303 04 | " 26 | 61 72 | 235 84 | 297 56 |
| August 4 | 60 04 | 245 00 | 305 04 | August 2 | 61 72 | 233 72 | 295 44 |
| " 11 | 60 04 | 240 00 | 300 04 | " 9 | 61 72 | 234 08 | 295 80 |
| " 18 | 51 97 | 233 33 | 285 30 | " 16 | 61 72 | 236 78 | 298 50 |
| " 25 | 54 55 | 236 17 | 290 72 | " 23 | 61 72 | 234 64 | 296 36 |
| Sept. 1 | 60 04 | 240 15 | 300 19 | " 30 | 61 72 | 235 76 | 297 48 |
| " 8 | 60 04 | 230 28 | 290 32 | Sept. 6 | 61 72 | 233 70 | 295 42 |
| " 15 | 60 04 | 237 00 | 297 04 | " 13 | 61 72 | 225 64 | 287 36 |
| " 22 | 54 91 | 244 14 | 299 05 | " 20 | 61 72 | 225 70 | 287 42 |
| " 29 | 60 00 | 235 21 | 295 21 | " 27 | 61 72 | 223 71 | 285 43 |
| Oct. 6 | 60 04 | 240 58 | 300 62 | Oct. 4 | 61 72 | 225 78 | 287 50 |
| " 13 | 60 04 | 230 30 | 290 34 | " 11 | 61 72 | 221 93 | 283 65 |
| " 20 | 60 04 | 232 20 | 292 24 | " 18 | 61 72 | 228 30 | 290 02 |
| " 27 | 60 04 | 238 15 | 298 19 | " 25 | 61 72 | 219 42 | 281 14 |
| Nov. 3 | 60 04 | 225 26 | 285 30 | Nov. 1 | 61 72 | 218 54 | 280 26 |
| " 10 | 60 04 | 220 45 | 280 49 | " 8 | 61 72 | 218 34 | 280 06 |
| " 17 | 60 04 | 230 54 | 290 58 | " 15 | 61 72 | 223 39 | 285 11 |
| " 24 | 60 04 | 231 30 | 291 34 | " 22 | 61 72 | 221 52 | 283 24 |
| Dec. 1 | 60 04 | 225 10 | 285 14 | " 29 | 61 72 | 225 44 | 287 16 |
| " 8 | 60 04 | 227 20 | 287 24 | Dec. 6 | 61 72 | 218 67 | 280 39 |
| " 15 | 60 04 | 235 96 | 296 00 | " 13 | 61 72 | 217 94 | 279 66 |
| " 22 | 60 04 | 228 58 | 288 62 | " 20 | 61 72 | 214 54 | 276 26 |
| " 29 | 60 04 | 258 12 | 318 16 | " 27 | 61 72 | 218 70 | 280 42 |
| Totals.... | \$3,201 77 | \$12,691 06 | \$15,892 83 | Totals.... | \$3,206 08 | \$11,918 36 | \$15,124 44 |

Market Rents and Fees in 1859 and 1860—continued.

FRANKLIN MARKET.

GEORGE W. ISAACS, *Deputy Collector*, to March 31, 1859.M. C. FORDHAM, *Do.* from April 1, 1859.

| 1859. Week ending | RENTS. | FRES. | TOTAL. | 1860. Week ending | RENTS. | FRES. | TOTAL. |
|---------------------------------------|----------|----------|----------|---------------------------------------|----------|----------|----------|
| GEORGE W. ISAACS, Deputy Collector. | | | | MATTHEW C. FORDHAM, Deputy Collector. | | | |
| Dec. 31, 1858 | \$20 00 | \$8 00 | \$28 00 | January 5 (2 weeks) | | | |
| January 6 (12 days) | | | | January 12 | \$18 00 | \$12 00 | \$30 00 |
| January 13 | 10 00 | 5 00 | 15 00 | " 19 | | | |
| " 20 | 10 00 | 5 00 | 15 00 | (2 weeks) | | | |
| " 26 | 10 00 | 5 00 | 15 00 | January 26 | 18 00 | 12 00 | 30 00 |
| February 3 | 10 00 | 7 00 | 17 00 | February 2 (2 weeks) | | | |
| " 10 | 10 00 | 7 00 | 17 00 | February 9 | 18 00 | 12 00 | 30 00 |
| " 17 | 10 00 | 7 00 | 17 00 | " 16 | | | |
| " 24 | 10 00 | 7 00 | 17 00 | (2 weeks) | | | |
| March 3 | 10 00 | 7 00 | 17 00 | Feb'y 23 | 18 00 | 12 00 | 30 00 |
| " 10 | 10 00 | 7 00 | 17 00 | March 1 | | | |
| " 17 | 10 00 | 7 00 | 17 00 | (2 weeks) | | | |
| " 24 | 10 00 | 7 00 | 17 00 | March 8 | 18 00 | 12 00 | 30 00 |
| " 31 | 10 00 | 7 00 | 17 00 | " 15 | | | |
| MATTHEW C. FORDHAM, Deputy Collector. | | | | (2 weeks) | | | |
| April 7 | 10 00 | 7 00 | 17 00 | April 5 | 18 00 | 12 00 | 30 00 |
| " 14 | 10 00 | 7 00 | 17 00 | " 12 | | | |
| " 21 | 10 00 | 7 00 | 17 00 | (2 weeks) | | | |
| " 28 | 10 00 | 7 00 | 17 00 | April 19 | 18 00 | 12 00 | 30 00 |
| May 5 | 10 00 | 7 00 | 17 00 | " 26 | | | |
| " 12 | 10 00 | 7 00 | 17 00 | (2 weeks) | | | |
| " 19 | 10 00 | 7 00 | 17 00 | May 3 | 18 00 | 12 00 | 30 00 |
| " 26 | 10 00 | 7 00 | 17 00 | " 10 | | | |
| June 2 | 10 00 | 7 00 | 17 00 | (2 weeks) | | | |
| " 9 | 10 00 | 7 00 | 17 00 | May 17 | 18 00 | 12 00 | 30 00 |
| " 16 | 10 00 | 7 00 | 17 00 | " 24 | | | |
| " 23 | 10 00 | 7 00 | 17 00 | (2 weeks) | | | |
| " 30 | 10 00 | 7 00 | 17 00 | May 31 | 18 00 | 12 00 | 30 00 |
| July 7 | 10 00 | 7 00 | 17 00 | June 9 | | | |
| " 14 | 10 00 | 7 00 | 17 00 | (2 weeks) | | | |
| " 21 | 10 00 | 7 00 | 17 00 | June 14 | 18 00 | 12 00 | 30 00 |
| " 28 | 10 00 | 7 00 | 17 00 | " 21 | | | |
| August 4 | 10 00 | 7 00 | 17 00 | (2 weeks) | | | |
| " 11 | 10 00 | 7 00 | 17 00 | June 28 | 18 00 | 12 00 | 30 00 |
| " 18 | | | | July 5 | | | |
| Car'd frw'd. | \$330 00 | \$219 00 | \$549 00 | (2 weeks) | | | |
| | | | | July 12 | 18 00 | 12 00 | 30 00 |
| | | | | " 19 | | | |
| | | | | (2 weeks) | | | |
| | | | | July 26 | 18 00 | 12 00 | 30 00 |
| | | | | August 2 | | | |
| | | | | (2 weeks) | | | |
| | | | | August 9 | 18 00 | 12 00 | 30 00 |
| | | | | " 16 | | | |
| | | | | | | | |
| | | | | Car'd frw'd. | \$288 00 | \$192 00 | \$480 00 |

Market Rents and Fees in 1859 and 1860—continued.

| 1859. Week ending | RENTS. | FEES. | TOTAL. | 1860. Week ending | RENTS. | FEES. | TOTAL. |
|--------------------------|----------|----------|----------|---------------------------|----------|----------|----------|
| Bro't frw'd (2 weeks) | \$330 00 | \$219 00 | \$549 00 | Bro't frw'd. (2 weeks) | \$288 00 | \$192 00 | \$480 00 |
| August 25 | 20 00 | 14 00 | 34 00 | August 23 | 18 00 | 12 00 | 30 00 |
| Sept. 1 | | | | " 30 | | | |
| (2 weeks) | | | | (2 weeks) | | | |
| Sept. 8 | 20 00 | 10 00 | 30 00 | Sept. 6 | 18 00 | 12 00 | 30 00 |
| " 15 | | | | " 13 | | | |
| (2 weeks) | | | | (2 weeks) | | | |
| Sept. 22 | 18 00 | 12 00 | 30 00 | Sept. 20 | 18 00 | 12 00 | 30 00 |
| " 29 | | | | " 27 | | | |
| (2 weeks) | | | | (2 weeks) | | | |
| Oct. 6 | 18 00 | 12 00 | 30 00 | Oct. 4 | 18 00 | 12 00 | 30 00 |
| " 13 | | | | " 11 | | | |
| (2 weeks) | | | | (2 weeks) | | | |
| Oct. 20 | 18 00 | 12 00 | 30 00 | Oct. 18 | 18 00 | 12 00 | 30 00 |
| " 27 | | | | " 25 | | | |
| (2 weeks) | | | | (2 weeks) | | | |
| Nov. 3 | 18 00 | 12 00 | 30 00 | Nov. 1 | 18 00 | 12 00 | 30 00 |
| " 10 | | | | " 8 | | | |
| (2 weeks) | | | | (2 weeks) | | | |
| Nov. 17 | 18 00 | 12 00 | 30 00 | Nov. 15 | 18 00 | 12 00 | 30 00 |
| " 24 | | | | " 22 | | | |
| (2 weeks) | | | | (2 weeks) | | | |
| Dec. 1 | 18 00 | 12 00 | 30 00 | Nov. 29 | 18 00 | 12 00 | 30 00 |
| " 8 | | | | Dec. 6 | | | |
| (2 weeks) | | | | (2 weeks) | | | |
| Dec. 15 | 18 00 | 12 00 | 30 00 | Dec. 13 | 18 00 | 12 00 | 30 00 |
| " 22 | | | | " 20 | | | |
| (2 weeks) | | | | (2 weeks) | | | |
| Dec. 29 | 18 00 | 12 00 | 30 00 | Dec. 27 | 18 00 | 12 00 | 30 00 |
| Totals... | \$514 00 | \$339 00 | \$853 00 | Totals... | \$468 00 | \$312 00 | \$780 00 |

CATHARINE MARKET.

JAMES E. VAN CLEEF, *Deputy Collector*, to August 31, 1860.JOSEPH ALDEN, *Do.* from September 1, 1860.

| 1859. Week ending | RENTS. | FEES. | TOTAL. | 1860. Week ending | RENTS. | FEES. | TOTAL. |
|---------------------------------------|----------|----------|----------|---------------------------------------|----------|----------|----------|
| JAMES E. VAN CLEEF, Deputy Collector. | | | | JAMES E. VAN CLEEF, Deputy Collector. | | | |
| Dec. 31, 1858 | \$37 14 | \$39 78 | \$76 92 | January 5 | \$37 14 | \$30 42 | \$67 56 |
| January 6 | 37 14 | 39 76 | 76 90 | " 12 | 37 14 | 42 51 | 79 65 |
| " 13 | 37 14 | 39 61 | 76 75 | " 19 | 37 14 | 43 65 | 80 79 |
| " 20 | 37 14 | 39 94 | 77 08 | " 26 | 37 14 | 43 93 | 81 07 |
| " 27 | 37 14 | 40 94 | 78 08 | February 2 | 37 14 | 41 72 | 78 86 |
| February 3 | 37 14 | 41 31 | 78 45 | " 9 | 37 14 | 41 86 | 79 00 |
| " 10 | 37 14 | 41 70 | 78 84 | " 16 | 37 14 | 43 03 | 80 17 |
| " 17 | 37 14 | 42 96 | 80 10 | " 23 | 37 14 | 43 72 | 80 86 |
| " 24 | 37 14 | 42 26 | 79 40 | March 1 | 37 14 | 43 63 | 80 77 |
| March 3 | 37 14 | 43 38 | 80 52 | " 8 | 37 14 | 43 91 | 81 05 |
| " 10 | 37 14 | 41 76 | 78 90 | " 15 | 37 14 | 43 52 | 80 66 |
| " 17 | 37 14 | 43 12 | 80 26 | | | | |
| Car'd frw'd. | \$445 68 | \$496 52 | \$942 20 | Car'd frw'd. | \$408 54 | \$461 90 | \$870 44 |

Market Rents and Fees in 1859 and 1860—continued.

| 1859. Week ending | RENTS. | FEES. | TOTAL. | 1860. Week ending | RENTS. | FEES. | TOTAL. |
|---------------------------------|------------|------------|------------|----------------------------|------------|------------|------------|
| Bro't frw'd. | \$445 68 | \$496 52 | \$942 20 | Bro't frw'd. | \$408 54 | \$461 90 | \$870 44 |
| March 24 | 37 14 | 43 01 | 80 15 | March 22 | 37 14 | 43 99 | 81 13 |
| " 31 | 37 14 | 57 40 | 94 54 | " 29 | 37 14 | 44 54 | 81 68 |
| April 7 | 37 14 | 42 52 | 79 66 | April 5 | 37 14 | 46 11 | 83 25 |
| " 14 | 37 14 | 45 13 | 82 27 | " 12 | 37 14 | 44 92 | 82 06 |
| " 21 | 37 14 | 44 76 | 81 90 | " 19 | 37 14 | 41 73 | 78 87 |
| " 28 | 37 14 | 47 00 | 84 14 | " 26 | 37 14 | 46 56 | 83 70 |
| May 5 | 37 14 | 44 97 | 82 11 | May 3 | 37 14 | 41 64 | 78 78 |
| " 12 | 37 14 | 45 57 | 82 71 | " 10 | 37 14 | 45 22 | 82 36 |
| " 19 | 37 14 | 48 58 | 85 72 | " 17 | 37 14 | 47 46 | 84 60 |
| " 26 | 37 14 | 45 65 | 82 79 | " 24 | 37 14 | 42 76 | 79 90 |
| June 2 | 37 14 | 48 76 | 85 90 | " 31 | 37 14 | 45 92 | 83 06 |
| " 9 | 37 14 | 46 50 | 83 64 | June 7 | 37 14 | 44 03 | 81 17 |
| " 16 | 37 14 | 48 14 | 85 28 | " 14 | 37 14 | 46 90 | 84 04 |
| " 23 | 37 14 | 46 90 | 84 04 | " 21 | 37 14 | 45 53 | 82 67 |
| " 30 | 37 14 | 48 03 | 85 17 | " 28 | 37 14 | 46 62 | 83 76 |
| July 7 | 37 14 | 48 52 | 85 66 | July 5 | 37 14 | 46 73 | 83 87 |
| " 14 | 37 14 | 44 68 | 81 82 | " 12 | 37 14 | 44 66 | 81 80 |
| " 21 | 37 14 | 50 54 | 87 68 | " 19 | 37 14 | 47 60 | 84 74 |
| " 28 | 37 14 | 48 46 | 85 60 | " 26 | 37 14 | 44 37 | 81 51 |
| August 4 | 37 14 | 47 28 | 84 42 | August 2 | 37 14 | 45 66 | 82 80 |
| " 11 | 37 14 | 48 24 | 85 38 | " 9 | 37 14 | 45 94 | 83 08 |
| " 18 | 37 14 | 48 11 | 85 25 | " 16 | 37 14 | 44 52 | 81 66 |
| " 25 | 37 14 | 47 46 | 84 60 | " 23 | 37 14 | 45 74 | 82 88 |
| Sept. 1 | 37 14 | 48 82 | 85 96 | " 30 | 37 14 | 47 66 | 84 80 |
| JOSEPH ALDEN, Deputy Collector. | | | | | | | |
| " 8 | 37 14 | 47 27 | 84 41 | Sept. 6 | 34 83 | 51 56 | 86 39 |
| " 15 | 37 14 | 49 61 | 86 75 | " 13 | 32 10 | 45 10 | 77 20 |
| " 22 | 37 14 | 48 77 | 85 91 | " 20 | 34 68 | 53 64 | 88 32 |
| " 29 | 37 14 | 47 38 | 84 52 | " 27 | 37 14 | 45 40 | 82 54 |
| Oct. 6 | 37 14 | 48 21 | 85 35 | Oct. 4 | 37 14 | 45 87 | 83 01 |
| " 13 | 37 14 | 50 57 | 87 71 | " 11 | 37 14 | 43 51 | 80 65 |
| " 20 | 37 14 | 49 62 | 86 76 | " 18 | 37 14 | 45 30 | 82 44 |
| " 27 | 37 14 | 47 20 | 84 34 | " 25 | 30 48 | 47 06 | 77 54 |
| Nov. 3 | 37 14 | 48 11 | 85 25 | Nov. 1 | 32 70 | 53 01 | 85 71 |
| " 10 | 37 14 | 45 91 | 83 05 | " 8 | 37 14 | 43 32 | 80 46 |
| " 17 | 37 14 | 46 74 | 83 88 | " 15 | 37 14 | 43 75 | 80 89 |
| " 24 | 37 14 | 47 30 | 84 44 | " 22 | 37 14 | 47 28 | 84 42 |
| Dec. 1 | 37 14 | 46 98 | 84 12 | " 29 | 37 14 | 36 58 | 73 72 |
| " 8 | 37 14 | 46 76 | 83 90 | Dec. 6 | 37 14 | 43 18 | 80 32 |
| " 15 | 37 14 | 47 23 | 84 37 | " 13 | 37 14 | 43 01 | 80 15 |
| " 22 | 37 14 | 45 60 | 82 74 | " 20 | 37 14 | 37 36 | 74 50 |
| " 29 | 37 14 | 44 51 | 81 65 | " 27 | 37 14 | 45 37 | 82 51 |
| 2 days end- ing Dec. 31 | ..... | 12 39 | 12 39 | 4 days end- ing Dec. 31 | ..... | 25 47 | 25 47 |
| Totals.... | \$1,968 42 | \$2,451 71 | \$4,420 13 | Totals.... | \$1,910 37 | \$2,344 48 | \$4,254 85 |

Market Rents and Fees in 1859 and 1860—continued.

CLINTON MARKET.

JAMES E. VAN CLEEF, *Deputy Collector*, to August 31, 1860.JOSEPH ALDEN, *Do.* from September, 1860.

| 1859. Week ending | RENTS. | FRES. | TOTAL. | 1860. Week ending | RENTS. | FRES. | TOTAL. |
|---------------------------------------|------------|------------|------------|---------------------------------------|------------|------------|------------|
| JAMES E. VAN CLEEF, Deputy Collector. | | | | JAMES E. VAN CLEEF, Deputy Collector. | | | |
| Dec. 31, 1858 | \$36 18 | \$90 29 | \$126 47 | January 5 | \$37 83 | \$95 23 | \$133 06 |
| January 6 | 36 18 | 91 67 | 127 85 | " 12 | 37 83 | 94 47 | 132 30 |
| " 13 | 36 18 | 89 82 | 126 00 | " 19 | 37 83 | 97 25 | 135 08 |
| " 20 | 36 18 | 90 83 | 127 01 | " 26 | 37 83 | 112 76 | 150 59 |
| " 27 | 36 18 | 96 44 | 132 62 | February 2 | 37 83 | 98 65 | 136 48 |
| February 3 | 36 18 | 97 61 | 133 79 | " 9 | 37 83 | 102 37 | 140 20 |
| " 10 | 36 18 | 99 42 | 135 60 | " 16 | 37 83 | 97 43 | 135 26 |
| " 17 | 36 18 | 96 97 | 133 15 | " 23 | 37 83 | 98 53 | 136 36 |
| " 24 | 36 18 | 99 50 | 135 68 | March 1 | 37 83 | 94 49 | 132 32 |
| March 3 | 36 18 | 93 66 | 129 84 | " 8 | 37 83 | 107 21 | 145 04 |
| " 10 | 36 18 | 98 18 | 134 36 | " 15 | 37 83 | 96 99 | 134 82 |
| " 17 | 36 18 | 93 02 | 129 20 | " 22 | 37 83 | 101 13 | 138 96 |
| " 24 | 36 18 | 101 26 | 137 44 | " 29 | 37 83 | 96 22 | 134 05 |
| " 31 | 36 18 | 100 36 | 136 54 | April 5 | 37 83 | 107 98 | 145 81 |
| April 7 | 36 18 | 97 67 | 133 85 | " 12 | 37 83 | 109 25 | 147 08 |
| " 14 | 36 18 | 97 13 | 133 31 | " 19 | 37 83 | 101 24 | 139 07 |
| " 21 | 36 18 | 98 49 | 134 67 | " 26 | 37 83 | 97 55 | 135 38 |
| " 28 | 36 18 | 99 52 | 135 70 | May 3 | 37 83 | 105 32 | 143 15 |
| May 5 | 36 18 | 104 45 | 140 63 | " 10 | 37 83 | 101 26 | 139 09 |
| " 12 | 36 18 | 101 34 | 137 52 | " 17 | 37 83 | 108 13 | 145 96 |
| " 19 | 36 18 | 105 73 | 141 91 | " 24 | 37 83 | 100 23 | 138 06 |
| " 26 | 36 18 | 101 97 | 138 15 | " 31 | 37 83 | 105 48 | 143 31 |
| June 2 | 36 18 | 108 86 | 145 04 | June 7 | 37 83 | 99 24 | 137 07 |
| " 9 | 36 18 | 104 61 | 140 79 | " 14 | 37 83 | 100 29 | 138 12 |
| " 16 | 36 18 | 112 48 | 148 66 | " 21 | 37 83 | 102 85 | 140 68 |
| " 23 | 36 18 | 118 32 | 154 50 | " 28 | 37 83 | 107 33 | 145 16 |
| " 30 | 36 18 | 112 70 | 148 88 | July 5 | 37 83 | 104 57 | 142 40 |
| July 7 | 34 98 | 114 38 | 149 36 | " 12 | 37 83 | 103 23 | 141 06 |
| " 14 | 35 79 | 98 32 | 134 11 | " 19 | 37 83 | 110 90 | 148 73 |
| " 21 | 39 87 | 105 37 | 145 24 | " 26 | 37 83 | 109 88 | 147 71 |
| " 28 | 37 83 | 106 13 | 143 96 | August 2 | 37 83 | 103 67 | 141 50 |
| August 4 | 37 83 | 110 60 | 148 43 | " 9 | 37 83 | 104 84 | 142 67 |
| " 11 | 37 83 | 110 38 | 148 21 | " 16 | 37 83 | 104 12 | 141 95 |
| " 18 | 37 83 | 108 32 | 146 15 | " 23 | 37 83 | 111 82 | 149 65 |
| " 25 | 37 83 | 103 20 | 141 03 | " 30 | 37 83 | 113 84 | 151 67 |
| Sept. 1 | 37 83 | 106 97 | 144 80 | JOSEPH ALDEN, Deputy Collector. | | | |
| " 8 | 37 83 | 104 96 | 142 79 | Sept. 6 | 34 83 | 107 14 | 141 97 |
| " 15 | 35 58 | 110 76 | 146 34 | " 13 | 35 58 | 121 45 | 157 03 |
| " 22 | 40 08 | 104 99 | 145 07 | " 20 | 35 33 | 108 87 | 144 20 |
| " 29 | 37 83 | 109 51 | 147 34 | " 27 | 35 58 | 104 06 | 139 64 |
| Oct. 6 | 37 83 | 108 26 | 146 09 | Oct. 4 | 37 83 | 106 14 | 143 97 |
| " 13 | 37 83 | 109 92 | 147 75 | " 11 | 37 83 | 108 78 | 146 61 |
| " 20 | 37 83 | 109 57 | 147 40 | " 18 | 37 83 | 108 98 | 146 81 |
| " 27 | 37 83 | 99 23 | 137 06 | " 25 | 37 83 | 102 66 | 140 49 |
| Nov. 3 | 37 83 | 109 70 | 147 53 | Nov. 1 | 37 83 | 100 75 | 138 58 |
| " 10 | 37 83 | 99 25 | 137 08 | " 8 | 37 83 | 101 90 | 139 73 |
| " 17 | 37 83 | 100 92 | 138 75 | " 15 | 37 83 | 95 87 | 133 70 |
| " 24 | 37 83 | 104 92 | 142 75 | " 22 | 37 83 | 100 95 | 138 78 |
| Dec. 1 | 37 83 | 104 53 | 142 36 | " 29 | 37 83 | 83 18 | 121 01 |
| " 8 | 37 83 | 95 95 | 133 78 | Dec. 6 | 37 83 | 106 31 | 144 14 |
| " 15 | 37 83 | 108 17 | 146 00 | " 13 | 37 83 | 94 59 | 132 42 |
| " 22 | 37 83 | 98 44 | 136 27 | " 20 | 37 83 | 96 18 | 134 01 |
| " 29 | 37 83 | 99 71 | 137 54 | " 27 | 37 83 | 95 50 | 133 33 |
| 2 days, ending Dec. 31 | | 9 05 | 9 05 | 3 days, ending Dec. 31 | 37 83 | 24 66 | 62 49 |
| Totals.... | \$1,957 59 | \$5,453 80 | \$7,411 39 | Totals.... | \$1,994 99 | \$5,373 72 | \$7,368 71 |

Market Rents and Fees in 1859 and 1860—continued.

GOUVERNEUR MARKET.

JAMES E. VAN OLEEF, *Deputy Collector*, to August 31, 1860.

JOSEPH ALDEN,

Do.

from September 1, 1860.

| 1859. Week ending | RENTS. | FEES. | TOTAL. | 1860. Week ending | RENTS. | FEES. | TOTAL. |
|---------------------------------------|---------|---------|----------|---------------------------------------|---------|---------|----------|
| JAMES E. VAN CLEEF, Deputy Collector. | | | | JAMES E. VAN CLEEF, Deputy Collector. | | | |
| Dec. 31, 1858 | \$1 56 | \$1 36 | \$2 92 | January 5 | \$1 56 | \$1 36 | \$2 92 |
| January 6 | 1 56 | 1 36 | 2 92 | " 12 | 1 56 | 1 36 | 2 92 |
| " 13 | 1 56 | 1 36 | 2 92 | " 19 | 78 | 1 36 | 2 14 |
| " 20 | 1 56 | 1 36 | 2 92 | " 26 | 2 34 | 1 36 | 3 70 |
| " 27 | 1 56 | 1 36 | 2 92 | February 2 | 1 56 | 1 36 | 2 92 |
| February 3 | 1 56 | 1 36 | 2 92 | " 9 | 1 56 | 1 36 | 2 92 |
| " 10 | 1 56 | 1 36 | 2 92 | " 16 | 1 56 | 1 00 | 2 56 |
| " 17 | 1 56 | 1 36 | 2 92 | " 23 | 78 | 1 72 | 2 50 |
| " 24 | 1 56 | 1 36 | 2 92 | March 1 | 2 34 | 1 36 | 3 70 |
| March 3 | 1 56 | 1 36 | 2 92 | " 8 | 1 56 | 1 36 | 2 92 |
| " 10 | 1 56 | 1 36 | 2 92 | " 15 | 1 56 | 1 36 | 2 92 |
| " 17 | 1 56 | 1 36 | 2 92 | " 22 | 1 56 | 1 36 | 2 92 |
| " 24 | 1 56 | 1 36 | 2 92 | " 29 | 1 56 | 1 36 | 2 92 |
| " 31 | 1 56 | 1 36 | 2 92 | April 5 | 1 56 | 1 36 | 2 92 |
| April 7 | 1 56 | 1 36 | 2 92 | " 12 | 1 56 | 1 00 | 2 56 |
| " 14 | 1 56 | 1 36 | 2 92 | " 19 | 1 56 | 1 72 | 3 28 |
| " 21 | 1 56 | 1 36 | 2 92 | " 26 | 1 56 | 1 36 | 2 92 |
| " 28 | 1 56 | 1 36 | 2 92 | May 3 | 1 56 | 1 36 | 2 92 |
| May 5 | 1 56 | 1 36 | 2 92 | " 10 | 1 56 | 1 36 | 2 92 |
| " 12 | 1 56 | 1 36 | 2 92 | " 17 | 78 | 1 36 | 2 14 |
| " 19 | 1 56 | 1 36 | 2 92 | " 24 | 2 34 | 1 36 | 3 70 |
| " 26 | 1 56 | 1 36 | 2 92 | " 31 | 1 56 | 1 36 | 2 92 |
| June 2 | 1 56 | 1 36 | 2 92 | June 7 | 1 56 | 1 36 | 2 92 |
| " 9 | 1 56 | 1 36 | 2 92 | " 14 | 1 56 | 1 36 | 2 92 |
| " 16 | 1 56 | 1 36 | 2 92 | " 21 | 1 56 | 1 36 | 2 92 |
| " 23 | 1 56 | 1 36 | 2 92 | " 28 | 1 56 | 1 36 | 2 92 |
| " 30 | 1 56 | 1 36 | 2 92 | July 5 | 1 56 | 1 36 | 2 92 |
| July 7 | 1 56 | 1 36 | 2 92 | " 12 | 1 56 | 1 96 | 3 52 |
| " 14 | 1 56 | 1 36 | 2 92 | " 19 | 1 56 | 2 11 | 3 67 |
| " 21 | 1 56 | 1 36 | 2 92 | " 26 | 1 56 | 2 11 | 3 67 |
| " 28 | 1 56 | 1 36 | 2 92 | August 2 | 1 56 | 2 11 | 3 67 |
| August 4 | 1 56 | 1 36 | 2 92 | " 9 | 1 56 | 2 11 | 3 67 |
| " 11 | 1 56 | 1 36 | 2 92 | " 16 | 1 56 | 2 11 | 3 67 |
| " 18 | 1 56 | 1 36 | 2 92 | " 23 | 1 56 | 2 11 | 3 67 |
| " 25 | 1 56 | 1 36 | 2 92 | " 30 | 1 56 | 2 11 | 3 67 |
| Sept. 1 | 1 56 | 1 36 | 2 92 | JOSEPH ALDEN, Deputy Collector. | | | |
| " 8 | 1 56 | 1 36 | 2 92 | Sept. 6 | 1 56 | 1 11 | 2 67 |
| " 15 | 1 56 | 1 36 | 2 92 | " 13 | 1 56 | 3 12 | 4 68 |
| " 22 | 1 56 | 1 36 | 2 92 | " 20 | 1 56 | 2 11 | 3 67 |
| " 29 | 1 56 | 1 36 | 2 92 | " 27 | 1 56 | 3 10 | 4 66 |
| Oct. 6 | 1 56 | 1 36 | 2 92 | Oct. 4 | 1 56 | 2 12 | 3 68 |
| " 13 | 1 56 | 1 36 | 2 92 | " 11 | 1 56 | 2 12 | 3 68 |
| " 20 | 1 56 | 1 36 | 2 92 | " 18 | 1 56 | 1 34 | 2 90 |
| " 27 | 1 56 | 1 36 | 2 92 | " 25 | 1 56 | 2 93 | 4 49 |
| Nov. 3 | 1 56 | 1 36 | 2 92 | Nov. 1 | 1 56 | 2 12 | 3 68 |
| " 10 | 1 56 | 1 36 | 2 92 | " 8 | 1 56 | 1 75 | 3 31 |
| " 17 | 1 56 | 1 36 | 2 92 | " 16 | 1 56 | 2 51 | 4 07 |
| " 24 | 1 56 | 1 36 | 2 92 | " 22 | 1 56 | 2 12 | 3 68 |
| Dec. 1 | 1 56 | 1 36 | 2 92 | " 29 | 1 56 | 1 38 | 2 94 |
| " 8 | 1 56 | 1 36 | 2 92 | Dec. 6 | 1 56 | 2 12 | 3 68 |
| " 15 | 1 56 | 1 36 | 2 92 | " 13 | 1 56 | 2 12 | 3 68 |
| " 22 | 1 56 | 1 36 | 2 92 | " 20 | 1 56 | 2 12 | 3 68 |
| " 29 | 1 56 | 1 36 | 2 92 | " 27 | 1 56 | 2 12 | 3 68 |
| Totals.... | \$82 68 | \$72 08 | \$154 76 | Totals.... | \$81 12 | \$89 76 | \$170 88 |

Market Rents and Fees in 1859 and 1860—continued.

CENTRE MARKET.

JAMES REED, *Deputy Collector*, to March 31, 1859.ASA BUTMAN, *Do.* from April 1, 1859.

| 1859. Week ending | RENTS. | FEES. | TOTAL. | 1860. Week ending | RENTS. | FEES. | TOTAL. |
|-------------------------------|------------|------------|------------|-------------------------------|------------|------------|------------|
| JAMES REED, Deputy Collector. | | | | ASA BUTMAN, Deputy Collector. | | | |
| Dec. 31, 1858 | \$30 96 | \$95 04 | \$126 00 | January 5 | \$47 30 | \$82 23 | \$129 53 |
| January 6 | 30 96 | 95 04 | 126 00 | " 12 | 47 30 | 86 80 | 134 10 |
| " 13 | 30 96 | 95 04 | 126 00 | " 19 | 47 30 | 88 87 | 136 17 |
| " 20 | 30 96 | 85 04 | 116 00 | " 26 | 47 30 | 84 63 | 131 93 |
| " 27 | 30 96 | 100 04 | 131 00 | February 2 | 47 30 | 78 79 | 126 09 |
| February 3 | 30 96 | 94 04 | 125 00 | " 9 | 46 30 | 84 98 | 131 28 |
| " 10 | 30 96 | 96 04 | 127 00 | " 16 | 47 30 | 80 09 | 127 39 |
| " 17 | 30 96 | 95 04 | 126 00 | " 23 | 47 30 | 87 97 | 135 27 |
| " 24 | 30 96 | 96 04 | 127 00 | March 1 | 47 30 | 87 22 | 134 52 |
| March 3 | 30 96 | 95 04 | 126 00 | " 8 | 47 30 | 91 34 | 138 64 |
| " 10 | 30 96 | 96 04 | 127 00 | " 15 | 47 30 | 81 49 | 128 79 |
| " 17 | 30 96 | 96 04 | 127 00 | " 22 | 47 30 | 94 21 | 141 51 |
| " 24 | 30 96 | 94 04 | 125 00 | " 29 | 179 18 | 87 00 | 266 18 |
| " 31 | 30 96 | 72 99 | 103 95 | | | | |
| ASA BUTMAN, Deputy Collector. | | | | | | | |
| April 7 | 44 32 | 92 98 | 137 30 | April 5 | 48 14 | 83 36 | 131 50 |
| " 14 | 40 96 | 82 97 | 123 93 | " 12 | 48 14 | 96 01 | 144 15 |
| " 21 | 46 84 | 86 60 | 133 44 | " 19 | 48 14 | 87 09 | 135 23 |
| " 28 | 44 32 | 91 15 | 135 47 | " 26 | 48 14 | 80 90 | 129 04 |
| May 5 | 44 32 | 88 63 | 132 95 | May 3 | 48 14 | 95 11 | 143 25 |
| " 12 | 44 32 | 86 18 | 130 50 | " 10 | 48 14 | 87 26 | 135 40 |
| " 19 | 44 32 | 88 37 | 132 69 | " 17 | 48 14 | 88 97 | 137 11 |
| " 26 | 44 32 | 89 24 | 133 56 | " 24 | 48 14 | 93 61 | 141 75 |
| June 2 | 44 32 | 91 20 | 135 52 | " 31 | 48 14 | 90 26 | 138 40 |
| " 9 | 44 32 | 90 73 | 135 05 | June 7 | 48 14 | 91 62 | 139 76 |
| " 16 | 44 32 | 96 38 | 140 70 | " 14 | 48 14 | 85 29 | 133 43 |
| " 23 | 46 12 | 78 43 | 124 55 | " 21 | 48 14 | 90 22 | 138 36 |
| " 30 | 43 56 | 74 20 | 117 76 | " 28 | 48 14 | 82 40 | 130 54 |
| July 7 | 44 20 | 76 27 | 120 47 | July 5 | 48 14 | 79 63 | 127 77 |
| " 14 | 44 20 | 78 79 | 122 99 | " 12 | 48 14 | 93 67 | 141 81 |
| " 21 | 44 18 | 80 93 | 125 11 | " 19 | 48 14 | 83 11 | 131 25 |
| " 28 | 44 20 | 83 10 | 127 30 | " 26 | 48 14 | 82 13 | 130 27 |
| August 4 | 45 28 | 82 37 | 127 65 | August 2 | 48 14 | 90 26 | 138 40 |
| " 11 | 45 52 | 84 97 | 130 49 | " 9 | 48 14 | 93 25 | 141 39 |
| " 18 | 46 36 | 78 16 | 124 52 | " 16 | 48 14 | 79 39 | 127 53 |
| " 25 | 46 36 | 85 18 | 131 54 | " 23 | 48 14 | 86 88 | 135 02 |
| Sept. 1 | 46 36 | 83 75 | 130 11 | " 30 | 48 14 | 86 71 | 134 85 |
| " 8 | 46 36 | 92 56 | 138 92 | Sept. 6 | 48 14 | 101 32 | 149 46 |
| " 15 | 46 36 | 93 64 | 140 00 | " 13 | 48 14 | 83 54 | 131 68 |
| " 22 | 46 30 | 88 32 | 134 62 | " 20 | 48 14 | 90 12 | 138 26 |
| " 29 | 46 30 | 90 70 | 137 00 | " 27 | 48 14 | 86 18 | 134 32 |
| Oct. 6 | 46 30 | 90 75 | 137 05 | Oct. 4 | 48 14 | 90 27 | 138 41 |
| " 13 | 47 30 | 89 50 | 136 80 | " 11 | 48 14 | 79 45 | 127 59 |
| " 20 | 47 30 | 85 05 | 132 35 | " 18 | 48 14 | 93 99 | 142 13 |
| " 27 | 47 30 | 85 80 | 133 10 | " 25 | 48 14 | 86 41 | 134 55 |
| Nov. 3 | 47 30 | 85 36 | 132 66 | Nov. 1 | 48 14 | 84 67 | 132 81 |
| " 10 | 47 30 | 84 03 | 131 33 | " 8 | 48 14 | 85 07 | 133 21 |
| " 17 | 47 30 | 85 70 | 133 00 | " 15 | 48 14 | 87 16 | 135 30 |
| " 24 | 47 30 | 89 96 | 137 26 | " 22 | 48 14 | 85 75 | 133 89 |
| Car'd frw'd. | \$1,979 18 | \$4,237 46 | \$6,216 64 | Car'd frw'd. | \$2,382 54 | \$4,096 68 | \$6,479 22 |

Market Rents and Fees in 1859 and 1860—continued.

| 1859. | | | | 1860. | | | |
|---|------------|------------|------------|--------------|------------|------------|------------|
| Week ending | RENTS. | FEES. | TOTAL. | Week ending | RENTS. | FEES. | TOTAL. |
| Bro't forw'd | \$1,979 18 | \$4,237 46 | \$6,216 64 | Bro't frw'd. | \$2,382 54 | \$4,096 68 | \$6,479 22 |
| Dec. 1 | 47 30 | 81 85 | 129 15 | Nov. 29 | 48 14 | 85 94 | 134 08 |
| " 8 | 47 30 | 86 60 | 133 90 | Dec. 6 | 48 14 | 84 91 | 133 05 |
| " 15 | 47 30 | 84 98 | 132 28 | " 13 | 48 14 | 88 96 | 137 10 |
| " 22 | 47 30 | 84 95 | 132 25 | " 20 | 48 14 | 83 0- | 131 22 |
| " 29 | 47 30 | 86 51 | 133 81 | " 27 | 48 14 | 76 10 | 124 24 |
| Totals.... | \$2,215 68 | \$4,662 35 | \$6,878 03 | Totals.... | \$2,623 24 | \$4,515 67 | \$7,138 91 |
| Less allowance made to Collector, Jas. Reed, for discount on uncur- rent money..... | | | | | | | |
| | | | | 152 17 | | | |
| | | | | \$6,925 86 | | | |

Market Rents and Fees in 1859 and 1860—continued.

| 1859. Week ending | RENTS. | FEES. | TOTAL. | 1860. Week ending | RENTS. | FEES. | TOTAL. |
|----------------------|----------|------------|------------|----------------------|------------|------------|------------|
| Bro't forw'd | \$431 95 | \$1,009 01 | \$1,440 96 | Bro't frw'd. | \$509 34 | \$941 71 | \$1,451 05 |
| July 7 | 19 59 | 34 42 | 54 01 | July 5 | 19 59 | 36 14 | 55 73 |
| " 14 | 19 59 | 33 99 | 53 58 | " 12 | 19 59 | 34 49 | 54 08 |
| " 21 | 19 59 | 34 25 | 53 84 | " 19 | 19 59 | 36 16 | 55 75 |
| " 28 | 19 59 | 34 15 | 53 74 | " 26 | 19 59 | 36 89 | 56 48 |
| August 4 | 19 59 | 34 13 | 53 72 | August 2 | 19 59 | 34 25 | 53 84 |
| " 11 | 19 59 | 33 43 | 53 02 | " 9 | 19 59 | 34 45 | 54 04 |
| " 18 | 19 59 | 33 93 | 53 52 | " 16 | 19 59 | 38 85 | 58 44 |
| " 25 | 19 59 | 33 64 | 53 23 | " 23 | 19 59 | 33 48 | 53 07 |
| Sept. 1 | 19 59 | 34 46 | 54 05 | " 30 | 19 59 | 35 45 | 55 04 |
| " 8 | 19 59 | 33 91 | 53 50 | Sept. 6 | 19 59 | 38 26 | 57 85 |
| " 15 | 19 59 | 33 40 | 52 99 | " 13 | 19 59 | 36 95 | 56 54 |
| " 22 | 19 59 | 33 53 | 53 12 | " 20 | 19 59 | 33 98 | 53 57 |
| " 29 | 19 59 | 33 91 | 53 50 | " 27 | 19 59 | 32 84 | 52 43 |
| Oct. 6 | 19 59 | 32 66 | 52 25 | Oct. 4 | 19 59 | 34 77 | 54 36 |
| " 13 | 19 59 | 34 41 | 54 00 | " 11 | 19 59 | 36 21 | 55 80 |
| " 20 | 19 59 | 33 16 | 52 75 | " 18 | 19 59 | 33 87 | 53 46 |
| " 27 | 19 59 | 32 81 | 52 40 | " 25 | 19 59 | 33 61 | 53 20 |
| Nov. 3 | 19 59 | 34 08 | 53 67 | Nov. 1 | 19 59 | 36 45 | 56 04 |
| " 10 | 19 59 | 34 69 | 54 28 | " 8 | 19 59 | 35 98 | 55 57 |
| " 17 | 19 59 | 33 58 | 53 17 | " 15 | 19 59 | 37 11 | 56 70 |
| " 24 | 19 59 | 32 20 | 51 79 | " 22 | 19 59 | 34 00 | 53 59 |
| Dec. 1 | 19 59 | 36 62 | 56 21 | " 29 | 19 59 | 39 07 | 58 66 |
| " 8 | 19 59 | 32 11 | 51 70 | Dec. 6 | 19 59 | 34 72 | 54 31 |
| " 15 | 19 59 | 32 47 | 52 06 | " 13 | 19 59 | 35 47 | 55 06 |
| " 22 | 19 59 | 33 51 | 53 10 | " 20 | 19 59 | 37 46 | 57 05 |
| " 29 | 19 59 | 31 66 | 51 25 | " 27 | 19 59 | 32 73 | 52 32 |
| Totals.... | \$941 29 | \$1,884 12 | \$2,825 41 | Totals.... | \$1,018 68 | \$1,865 35 | \$2,884 03 |

ESSEX MARKET.

H. S. LARUE, *Deputy Collector*, to March 31, 1859.JAMES M. THOMSON, *Do.* from April 1, 1859.

| 1859. Week ending | RENTS. | FEES. | TOTAL. | 1860. Week ending | RENTS. | FEES. | TOTAL. |
|--------------------------------|----------|----------|----------|-------------------------------------|----------|----------|----------|
| H. S. LARUE, Deputy Collector. | | | | JAMES M. THOMSON, Deputy Collector. | | | |
| Dec. 31, 1858 | \$25 64 | \$26 84 | \$52 48 | January 5 | \$19 00 | \$32 50 | \$51 50 |
| January 6 | 18 24 | 26 84 | 45 08 | " 12 | 19 76 | 34 00 | 53 76 |
| " 13 | 17 64 | 25 72 | 43 36 | " 19 | 19 00 | 29 50 | 48 50 |
| " 20 | 18 24 | 27 96 | 46 20 | " 26 | 20 00 | 30 00 | 50 00 |
| " 27 | 17 64 | 26 09 | 43 73 | February 2 | 19 00 | 30 00 | 49 00 |
| February 3 | 17 64 | 27 59 | 45 23 | " 9 | 20 00 | 30 00 | 50 00 |
| " 10 | 22 64 | 26 84 | 49 48 | " 16 | 19 75 | 30 25 | 50 00 |
| " 17 | 22 64 | 26 84 | 49 48 | " 23 | 19 00 | 31 00 | 50 00 |
| " 24 | 17 64 | 26 84 | 44 48 | March 1 | 19 50 | 30 50 | 50 00 |
| March 3 | 17 64 | 26 84 | 44 48 | " 8 | 19 00 | 30 00 | 49 00 |
| " 10 | 21 64 | 26 47 | 48 11 | " 15 | 21 00 | 29 00 | 50 00 |
| " 17 | 17 64 | 27 21 | 44 85 | " 22 | 19 00 | 29 00 | 48 00 |
| " 24 | 23 46 | 26 84 | 50 30 | " 29 | 19 00 | 29 00 | 48 00 |
| " 31 | 18 39 | 26 84 | 45 23 | | | | |
| Car'd frw'd. | \$276 73 | \$375 76 | \$652 49 | Car'd frw'd. | \$253 01 | \$394 75 | \$647 76 |

Market Rents and Fees in 1859 and 1860—Continued.

| 1859. Week ending | RENTS. | FEES. | TOTAL. | 1860. Week ending | RENTS. | FEES. | TOTAL. |
|-------------------------------------|------------|------------|------------|----------------------|----------|------------|-----------|
| JAMES M. THOMSON, Deputy Collector. | | | | | | | |
| Bro't frw'd. | \$276 73 | \$375 76 | \$652 49 | Bro't frw'd. | \$253 01 | \$394 75 | \$647 76 |
| April 7 | 13 00 | 13 19 | 26 19 | April 5 | 19 00 | 30 00 | 49 00 |
| " 14 | 17 64 | 31 99 | 49 63 | " 12 | 21 00 | 30 00 | 51 00 |
| " 21 | 23 24 | 27 83 | 51 07 | " 19 | 19 00 | 30 00 | 49 00 |
| " 28 | 17 64 | 29 45 | 47 09 | " 26 | 19 00 | 30 00 | 49 00 |
| May 5 | 17 64 | 31 04 | 48 68 | May 3 | 19 00 | 31 14 | 50 14 |
| " 12 | 22 64 | 30 31 | 52 95 | " 10 | 19 60 | 32 50 | 52 10 |
| " 19 | 20 04 | 29 97 | 50 01 | " 17 | 21 00 | 31 50 | 52 50 |
| " 26 | 17 64 | 33 67 | 51 31 | " 24 | 19 00 | 30 25 | 49 25 |
| June 2 | 22 64 | 30 56 | 53 20 | " 31 | 18 46 | 30 00 | 48 46 |
| " 9 | 17 64 | 27 17 | 44 81 | June 7 | 18 46 | 31 50 | 49 96 |
| " 16 | 20 64 | 31 83 | 52 47 | " 14 | 19 50 | 30 00 | 49 50 |
| " 23 | 17 64 | 31 58 | 49 22 | " 21 | 18 46 | 30 50 | 48 96 |
| " 30 | 19 64 | 31 02 | 50 66 | " 28 | 18 25 | 30 50 | 48 75 |
| July 7 | 19 64 | 31 50 | 51 14 | July 5 | 18 46 | 31 50 | 49 96 |
| " 14 | 20 60 | 31 32 | 51 92 | " 12 | 19 00 | 30 00 | 49 00 |
| " 21 | 23 60 | 31 31 | 54 91 | " 19 | 18 00 | 30 00 | 48 00 |
| " 28 | 19 58 | 32 82 | 52 40 | " 26 | 18 59 | 29 41 | 48 00 |
| August 4 | 19 58 | 30 48 | 50 04 | August 2 | 18 65 | 30 50 | 49 15 |
| " 11 | 19 56 | 32 88 | 52 44 | " 9 | 18 34 | 30 34 | 48 68 |
| " 18 | 19 56 | 35 01 | 54 57 | " 16 | 18 65 | 28 49 | 47 14 |
| " 25 | 20 82 | 31 40 | 52 22 | " 23 | 21 76 | 27 91 | 49 67 |
| Sept. 1 | 20 00 | 34 69 | 54 69 | " 30 | 18 90 | 28 85 | 47 75 |
| " 8 | 21 12 | 31 30 | 52 42 | Sept. 6 | 18 65 | 30 00 | 48 65 |
| " 15 | 19 56 | 31 60 | 51 16 | " 13 | 18 52 | 31 50 | 50 02 |
| " 22 | 19 56 | 30 70 | 50 26 | " 20 | 19 50 | 29 00 | 48 50 |
| " 29 | 19 56 | 32 99 | 52 55 | " 27 | 18 65 | 31 00 | 49 65 |
| Oct. 6 | 19 54 | 32 52 | 52 06 | Oct. 4 | 18 15 | 31 04 | 49 19 |
| " 13 | 21 56 | 31 87 | 53 43 | " 11 | 18 00 | 31 33 | 49 33 |
| " 20 | 18 50 | 34 47 | 52 97 | " 18 | 18 65 | 31 33 | 49 98 |
| " 27 | 18 56 | 32 64 | 51 20 | " 25 | 21 25 | 32 50 | 53 75 |
| Nov. 3 | 20 90 | 32 86 | 53 76 | Nov. 1 | 18 36 | 31 25 | 49 61 |
| " 10 | 20 22 | 31 81 | 52 03 | " 8 | 18 36 | 30 50 | 48 86 |
| " 17 | 18 64 | 33 39 | 52 03 | " 15 | 18 75 | 32 16 | 50 91 |
| " 24 | 19 00 | 31 83 | 50 83 | " 22 | 20 00 | 31 50 | 51 50 |
| Dec. 1 | 19 17 | 31 25 | 50 42 | " 29 | 18 00 | 31 33 | 49 33 |
| " 8 | 21 11 | 32 75 | 53 86 | Dec. 6 | 17 75 | 30 00 | 47 75 |
| " 15 | 19 93 | 33 67 | 53 60 | " 13 | 19 00 | 30 50 | 49 50 |
| " 22 | 19 20 | 33 50 | 52 70 | " 20 | 16 43 | 31 50 | 47 93 |
| " 29 | 19 50 | 33 50 | 53 00 | " 27 | 20 00 | 32 25 | 52 25 |
| Totals.... | \$1,042 98 | \$1,599 41 | \$2,642 39 | Totals.... | \$991 11 | \$1,588 33 | \$2,579 4 |

Market Rents and Fees in 1859 and 1860—Continued.

UNION MARKET.

H. S. LARUE, *Deputy Collector*, to March 31, 1859.JAMES M. THOMSON, *Do.* from April 1, 1859.

| 1859. Week ending | RENTS. | FEES. | TOTAL. | 1860. Week ending | RENTS. | FEES. | TOTAL. |
|-------------------------------------|----------|----------|------------|-------------------------------------|----------|----------|------------|
| H. S. LA RUE, Deputy Collector. | | | | JAMES M. THOMSON, Deputy Collector. | | | |
| Dec. 31, 1858 | \$8 16 | \$14 00 | \$22 16 | January 5 | \$13 25 | \$17 00 | 30 25 |
| January 6 | 8 42 | 15 39 | 23 81 | " 12 | 11 75 | 17 00 | 28 75 |
| " 13 | 9 12 | 13 35 | 22 47 | " 19 | 13 25 | 17 00 | 30 25 |
| " 20 | 9 12 | 14 73 | 23 85 | " 26 | 11 75 | 17 00 | 28 75 |
| " 27 | 9 12 | 13 78 | 22 90 | February 2 | 11 75 | 17 00 | 28 75 |
| February 3 | 9 12 | 13 97 | 23 09 | " 9 | 11 75 | 17 00 | 28 75 |
| " 10 | 9 12 | 13 99 | 23 11 | " 16 | 12 50 | 17 00 | 29 50 |
| " 17 | 8 40 | 13 97 | 22 37 | " 23 | 13 25 | 17 00 | 30 25 |
| " 24 | 8 40 | 14 52 | 22 92 | March 1 | 12 50 | 17 00 | 29 50 |
| March 3 | 9 12 | 14 07 | 23 19 | " 8 | 12 50 | 17 00 | 29 50 |
| " 10 | 8 40 | 14 00 | 22 40 | " 15 | 12 50 | 17 00 | 29 50 |
| " 17 | 8 40 | 13 57 | 21 97 | " 22 | 11 75 | 17 00 | 28 75 |
| " 24 | 8 40 | 14 00 | 22 40 | " 29 | 12 50 | 17 00 | 29 50 |
| " 31 | 8 40 | 13 91 | 22 31 | | | | |
| JAMES M. THOMSON, Deputy Collector. | | | | April 5 | 12 50 | 17 00 | 29 50 |
| April 7 | 4 00 | 7 38 | 11 38 | " 12 | 12 50 | 17 00 | 29 50 |
| " 14 | 12 85 | 18 27 | 31 12 | " 19 | 12 50 | 17 00 | 29 50 |
| " 21 | 11 00 | 17 22 | 28 22 | " 26 | 12 50 | 17 00 | 29 50 |
| " 28 | 11 00 | 19 02 | 30 02 | May 3 | 12 50 | 17 25 | 29 75 |
| May 5 | 11 00 | 17 03 | 28 03 | " 10 | 12 50 | 17 50 | 30 00 |
| " 12 | 11 00 | 16 01 | 27 01 | " 17 | 11 75 | 17 00 | 28 75 |
| " 19 | 11 00 | 15 63 | 26 63 | " 24 | 11 75 | 17 00 | 28 75 |
| " 26 | 11 00 | 16 85 | 27 85 | " 31 | 12 50 | 17 50 | 30 00 |
| June 2 | 10 25 | 16 30 | 26 55 | June 7 | 11 75 | 17 50 | 29 25 |
| " 9 | 11 00 | 15 33 | 26 33 | " 14 | 11 50 | 17 50 | 29 00 |
| " 16 | 10 25 | 21 09 | 31 34 | " 21 | 14 50 | 16 75 | 31 25 |
| " 23 | 11 00 | 14 84 | 25 84 | " 28 | 11 75 | 16 25 | 28 00 |
| " 30 | 11 00 | 14 64 | 25 64 | July 5 | 11 75 | 16 75 | 28 50 |
| July 7 | 10 25 | 14 66 | 24 91 | " 12 | 12 50 | 16 50 | 29 00 |
| " 14 | 11 00 | 14 78 | 25 78 | " 19 | 11 75 | 16 50 | 28 25 |
| " 21 | 11 75 | 18 55 | 30 30 | " 26 | 11 75 | 16 50 | 28 25 |
| " 28 | 11 00 | 14 27 | 25 27 | August 2 | 14 00 | 16 50 | 30 50 |
| August 4 | 11 00 | 14 80 | 25 80 | " 9 | 11 75 | 16 50 | 28 25 |
| " 11 | 11 00 | 14 89 | 25 89 | " 16 | 11 75 | 16 50 | 28 25 |
| " 18 | 11 00 | 16 41 | 27 41 | " 23 | 14 00 | 16 50 | 30 50 |
| " 25 | 11 00 | 15 53 | 26 53 | " 30 | 10 50 | 16 50 | 27 00 |
| Sept. 1 | 11 00 | 15 95 | 26 95 | Sept. 6 | 14 50 | 16 50 | 31 00 |
| " 8 | 11 75 | 15 58 | 27 33 | " 13 | 12 50 | 17 75 | 30 25 |
| " 15 | 11 75 | 13 38 | 25 13 | " 20 | 12 50 | 18 00 | 30 50 |
| " 22 | 11 75 | 16 30 | 28 05 | " 27 | 12 50 | 18 00 | 30 50 |
| " 29 | 11 75 | 16 75 | 28 50 | Oct. 4 | 12 50 | 18 00 | 30 50 |
| October 6 | 11 00 | 16 50 | 27 50 | " 11 | 13 25 | 18 00 | 31 25 |
| " 13 | 11 00 | 17 25 | 28 25 | " 18 | 13 25 | 18 00 | 31 25 |
| " 20 | 11 75 | 16 25 | 28 00 | " 25 | 14 00 | 18 00 | 32 00 |
| " 27 | 10 25 | 16 25 | 26 50 | Nov. 1 | 13 25 | 18 00 | 31 25 |
| Nov. 3 | 13 50 | 17 25 | 30 75 | " 8 | 13 25 | 18 00 | 31 25 |
| " 10 | 12 25 | 17 00 | 29 25 | " 15 | 13 25 | 18 00 | 31 25 |
| " 17 | 12 50 | 17 25 | 29 75 | " 22 | 13 25 | 18 00 | 31 25 |
| " 24 | 11 75 | 17 00 | 28 75 | | | | |
| Car'd frw'd. | \$498 05 | \$743 46 | \$1,241 51 | Car'd frw'd. | \$589 25 | \$806 25 | \$1,395 50 |

Market Rents and Fees in 1859 and 1860—Continued.

| 1859. Week ending | RENTS. | FEES. | TOTAL. | 1860. Week ending | RENTS. | FEES. | TOTAL. |
|----------------------|----------|----------|------------|----------------------|----------|----------|------------|
| Bro't forw'd | \$498 05 | \$743 46 | \$1,241 51 | Bro't forw'd | \$589 25 | \$806 25 | \$1,395 50 |
| Dec. 1 | 11 75 | 17 00 | 28 75 | Nov. 29 | 13 25 | 18 00 | 31 25 |
| " 8 | 10 25 | 17 00 | 27 25 | Dec. 6 | 11 75 | 17 25 | 29 00 |
| " 15 | 14 75 | 17 00 | 31 75 | " 13 | 14 25 | 18 00 | 32 25 |
| " 22 | 10 25 | 17 00 | 27 25 | " 20 | 13 25 | 18 00 | 31 25 |
| " 29 | 13 25 | 17 00 | 30 25 | " 27 | 13 25 | 17 25 | 30 50 |
| Totals.... | \$558 30 | \$828 46 | \$1,386 76 | Totals.... | \$655 00 | \$894 75 | \$1,549 75 |

TOMPKINS MARKET.

H. S. LA RUE, *Deputy Collector*, to March 31, 1859.JAMES M. THOMSON, *Do.* from April 1, 1859.

| 1859. Week ending | RENTS. | FEES. | TOTAL. | 1860. Week ending | RENTS. | FEES. | TOTAL. |
|-------------------------------------|----------|----------|----------|-------------------------------------|----------|----------|----------|
| H. S. LA RUE, Deputy Collector. | | | | JAMES M. THOMSON, Deputy Collector. | | | |
| Dec. 31, 1858 | \$8 64 | \$26 74 | \$35 38 | January 5 | \$9 24 | \$16 00 | \$25 24 |
| January 6 | 8 64 | 16 20 | 24 84 | " 12 | 9 24 | 21 00 | 30 24 |
| " 13 | 8 64 | 19 90 | 28 54 | " 19 | 9 24 | 20 00 | 29 24 |
| " 20 | 8 64 | 27 66 | 36 30 | " 26 | 9 24 | 19 00 | 28 24 |
| " 27 | 8 64 | 25 59 | 34 23 | February 2 | 9 24 | 17 00 | 26 24 |
| February 3 | 8 64 | 19 47 | 28 11 | " 9 | 9 24 | 18 01 | 27 25 |
| " 10 | 8 64 | 17 14 | 25 78 | " 16 | 9 24 | 18 00 | 27 24 |
| " 17 | 8 64 | 21 08 | 29 72 | " 23 | 9 24 | 19 00 | 28 24 |
| " 24 | 8 64 | 23 04 | 31 68 | March 1 | 9 24 | 17 00 | 26 24 |
| March 3 | 8 64 | 17 78 | 26 42 | " 8 | 9 24 | 17 00 | 26 24 |
| " 10 | 8 64 | 19 71 | 28 35 | " 15 | 9 24 | 20 00 | 29 24 |
| " 17 | 8 64 | 19 30 | 27 94 | " 22 | 9 24 | 20 00 | 29 24 |
| " 24 | 8 64 | 26 54 | 35 18 | " 29 | 9 24 | 19 00 | 28 24 |
| " 31 | 8 64 | 21 12 | 29 76 | | | | |
| JAMES M. THOMSON, Deputy Collector. | | | | | | | |
| April 7 | 10 18 | 11 28 | 21 46 | April 5 | 9 24 | 18 00 | 27 24 |
| " 14 | 9 20 | 15 86 | 25 06 | " 12 | 9 24 | 17 18 | 26 42 |
| " 21 | 9 24 | 19 56 | 28 80 | " 19 | 9 24 | 17 00 | 26 24 |
| " 28 | 8 76 | 17 36 | 26 12 | " 26 | 9 24 | 18 16 | 27 40 |
| May 5 | 9 00 | 18 69 | 27 69 | May 3 | 9 24 | 18 15 | 27 39 |
| " 12 | 9 24 | 17 07 | 26 31 | " 10 | 9 24 | 18 10 | 27 34 |
| " 19 | 8 76 | 18 93 | 27 69 | " 17 | 9 24 | 20 00 | 29 24 |
| " 26 | 9 72 | 17 33 | 27 05 | " 24 | 9 24 | 18 25 | 27 49 |
| June 2 | 9 24 | 18 64 | 27 88 | " 31 | 9 24 | 19 00 | 28 24 |
| " 9 | 8 28 | 19 01 | 27 29 | June 7 | 9 24 | 18 30 | 27 54 |
| " 16 | 10 20 | 20 68 | 30 88 | " 14 | 9 24 | 18 50 | 27 74 |
| " 23 | 9 24 | 16 05 | 25 29 | " 21 | 9 24 | 18 25 | 27 49 |
| " 30 | 9 24 | 18 03 | 27 27 | " 28 | 9 24 | 17 25 | 26 49 |
| July 7 | 8 24 | 15 11 | 23 35 | July 5 | 9 24 | 18 00 | 27 24 |
| " 14 | 10 24 | 19 38 | 29 62 | " 12 | 8 74 | 16 26 | 25 00 |
| " 21 | 9 24 | 14 95 | 24 19 | " 19 | 9 24 | 17 00 | 26 24 |
| " 28 | 9 24 | 16 22 | 25 46 | " 26 | 9 24 | 18 00 | 27 24 |
| Car'd frw'd. | \$278 22 | \$595 42 | \$873 64 | Car'd frw'd. | \$276 70 | \$546 41 | \$823 11 |

Market Rents and Fees in 1859 and 1860—Continued.

| 1859. Week ending | RENTS. | FEES. | TOTAL. | 1860. Week ending | RENTS. | FEES. | TOTAL. |
|----------------------|----------|------------|------------|----------------------|----------|------------|------------|
| Bro't forw'd | \$278 22 | \$595 42 | \$873 64 | Bro't forw'd | \$276 70 | \$546 41 | \$823 11 |
| August 4 | 9 24 | 22 11 | 31 35 | August 2 | 9 24 | 18 00 | 27 24 |
| " 11 | 9 24 | 19 37 | 28 61 | " 9 | 9 24 | 18 16 | 27 40 |
| " 18 | 9 24 | 19 14 | 28 38 | " 16 | ..... | ..... | ..... |
| " 25 | 9 24 | 17 73 | 26 97 | " 23 | ..... | ..... | ..... |
| Sept. 1 | 9 24 | 19 01 | 28 25 | " 30 | ..... | ..... | ..... |
| " 8 | 9 24 | 19 91 | 29 15 | Sept. 6 | ..... | 4 00 | 4 00 |
| " 15 | 9 24 | 16 63 | 25 87 | " 13 | ..... | 3 00 | 3 00 |
| " 22 | 9 24 | 15 34 | 24 58 | " 20 | ..... | 3 00 | 3 00 |
| " 29 | 9 24 | 20 54 | 29 78 | " 27 | ..... | 3 00 | 3 00 |
| Oct. 6 | 9 24 | 21 59 | 30 83 | Oct. 4 | ..... | 2 75 | 2 75 |
| " 13 | 9 24 | 18 25 | 27 49 | " 11 | ..... | ..... | ..... |
| " 20 | 9 24 | 18 87 | 28 11 | " 18 | 316 25 | 313 25 | 629 50 |
| " 27 | 9 24 | 19 45 | 28 69 | " 25 | 33 00 | 69 00 | 102 00 |
| Nov. 3 | 9 24 | 21 12 | 30 36 | Nov. 1 | 33 00 | 43 16 | 76 16 |
| " 10 | 9 24 | 17 16 | 26 40 | " 8 | 33 00 | 43 25 | 76 25 |
| " 17 | 9 24 | 19 25 | 28 49 | " 15 | 40 00 | 50 43 | 90 43 |
| " 24 | 9 24 | 14 41 | 23 65 | " 22 | 34 50 | 58 28 | 92 78 |
| Dec. 1 | 9 24 | 20 25 | 29 49 | " 29 | 34 00 | 52 25 | 86 25 |
| " 8 | 9 24 | 17 00 | 26 24 | Dec. 6 | 32 00 | 50 25 | 82 25 |
| " 15 | 9 24 | 17 00 | 26 24 | " 13 | 36 00 | 59 00 | 95 00 |
| " 22 | 9 24 | 18 26 | 27 50 | " 20 | 36 50 | 60 00 | 96 50 |
| " 29 | 9 24 | 20 00 | 29 24 | " 27 | 50 00 | 63 00 | 113 00 |
| Totals.... | \$481 50 | \$1,007 85 | \$1,489 35 | Totals.... | \$973 43 | \$1,460 19 | \$2,433 62 |

RECAPITULATION.

| MARKETS. | COLLECTIONS IN 1860. | COLLECTIONS IN 1859. | INCREASE IN 1860. | DECREASE IN 1860. |
|------------------|-------------------------|-------------------------|----------------------|----------------------|
| West Washington* | \$22,463 64 | \$28,549 37 | ..... | \$6,085 73 |
| Washington..... | 33,195 57 | 33,243 99 | ..... | 48 42 |
| Fulton..... | 15,124 44 | 15,892 83 | ..... | 768 39 |
| Franklin..... | 780 00 | 853 00 | ..... | 73 00 |
| Catharine..... | 4,254 85 | 4,420 13 | ..... | 165 28 |
| Clinton..... | 7,368 71 | 7,411 39 | ..... | 42 68 |
| Gouverneur..... | 170 88 | 154 76 | \$16 12 | ..... |
| Centre..... | 7,138 91 | 6,825 86 | 313 05 | ..... |
| Jefferson..... | 2,884 03 | 2,825 41 | 58 62 | ..... |
| Essex..... | 2,579 44 | 2,642 39 | ..... | 62 95 |
| Union..... | 1,549 75 | 1,386 76 | 162 99 | ..... |
| Tompkins..... | 2,433 62 | 1,489 35 | 944 27 | ..... |
| Totals..... | \$99,943 84 | \$105,695 24 | \$1,495 05 | \$7,246 45 |

* See foot-note on page 58.

DESIGN OR PLAN OF THE System of Accounts

prescribed by the Comptroller
FOR

THE BUREAU OF CITY REVENUE.

The Mayor Aldermen & Commonalty
OF THE CITY OF NEW YORK.



Snyder, Black & Stern 92 William St. N.Y.

To face page 146 of the Comptroller's Report for 1860.

METHOD OF KEEPING AND RENDERING ACCOUNTS IN THE BUREAU OF CITY REVENUE.

No regular accounts having been kept in the Bureau of City Revenue previous to 1859, the work of ascertaining the amount of Rents and Interest due and unpaid, and usually collected by the Collector of City Revenue, involved much labor.

The annexed PLAN exhibits the method adopted for opening and keeping a regular set of books in this Bureau, consisting of a *Ledger*, *Journal*, and *Cash-Book*.

The titles of accounts stated in the plan indicate the different sources of the Revenues collected by this Bureau.

On ascertaining the amount of each of the several kinds of Rent and Interest which were due to the Corporation on the first day of January, 1859, and the names of persons from whom the same were due, accounts were opened with the individual debtors, by debiting them with said amounts, and crediting the same to the proper accounts, as shown by figures [1], [2], [3], [4], [5], [6], [7], and [8].

Then, as collections were made from the parties above mentioned, "Cash" was debited, and the proper individuals credited with the amounts received from them [fig. 8½].

The Deputy Collectors of City Revenue are respectively debited with the amount of their weekly collections of "Market Rents and Fees" [fig. 9], and credited with the amount of their daily payments to the Collector [fig. 10].

The entries made of collections of the principal of *Bonds and Mortgages*, the consideration for *Commutation of Quit Rents*, *Miscellaneous Receipts*, *Sales of Real Estate*, and *Sales of Personal Property*, are shown by the figures [11], [12], [13], [14], and [15].

The Superintendent of Market Rents and Fees is debited with the amount of *Sales of Street Manure* [fig. 17], and is credited with the amounts received and paid over by him on that account [fig. 16].

At the close of business hours each day the amount of money received during the day is deposited with the Chamberlain [fig. 18½], who is at the same time furnished with a statement showing the sums received from the different sources of Revenue, respectively, to enable him to make the proper credits of the same in his books.

The accounts of the several kinds of Revenues are periodically closed by transferring the respective amounts to the credit of the Corporation, as shown by the figures [18], [19], [20], [21], [22], [23], [24], [25], [26], [27], [28], [29], [30], [31], and [32]. The Chamberlain's account is closed in like manner by a transfer of the amount to the debit of the Corporation [fig. 33].

The following rules, prescribed by the Comptroller, are printed on the blanks furnished to the Collector of City Revenue for his monthly Accounts Current.

THE COLLECTOR OF CITY REVENUE shall, at the close of each month, or as soon thereafter as practicable, render to the COMPTROLLER, under oath, an Account Current, in the form prescribed for that purpose, which shall exhibit to the credit of the Mayor, Aldermen and Commonalty of the city of New York—

1st. The balance remaining due and unpaid at the close of the last day of the preceding month, on account of the various Revenues of the Corporation, of which Accounts have been furnished to him by the Comptroller, or by other proper authority have been placed in his hands for Collection.

2d. The amount of any Rent Rolls or other claims received by him for Collection since his last preceding Account Current, distinguishing the same by the usual classifications.

3d. Any other item or account proper to appear in such Account Current to the credit of the Corporation.

The debit side of said Account Current shall exhibit—

1st. The date and amount of each payment to the CHAMBERLAIN.

2d. The amounts refunded for payments received in error, and any other payments made by authority of the Comptroller.

3d. The amount of any other items properly chargeable, not embraced under one of the heads above specified.

4th. The amount of Revenues remaining due and uncollected at the close of the last day of the month, the same to be carried down to a New Account.

WHARVES, PIERS, AND BULKHEADS OWNED BY THE CORPORATION OF THE CITY OF NEW YORK.

NORTH RIVER.

| | | | |
|---------------------------------|--|-------------|--|
| North $\frac{1}{2}$ Pier No. 12 | Albany street. | Pier No. 52 | West Tenth street. |
| " " 13 | Albany street. | " " 53 | Charles street. |
| South $\frac{1}{2}$ " " 14 | Cedar street. | " " 54 | Perry street. |
| | Bulkhead between Piers No. 12 and 14. | | Bulkhead between Barrow street, south of Pier No. 51, to and including about half of Bulkhead between Piers No. 53 and 54. |
| South $\frac{1}{2}$ " " 18 | Cortlandt street, & Bulkhead. | " | Twelfth street (short). |
| " " 20 | Dey street. | " " 60 | Thirteenth street. |
| " " 21 | Fulton street. | " " 61 | Seventeenth street. |
| South $\frac{1}{2}$ " " 22 | Vesey street. | " " 62 | Eighteenth street. |
| | Bulkhead between Piers No. 20 and 22. | | Pier Twentieth street. |
| " " 29 | Warren street. | " | Twenty-second street. |
| " " 30 | Chambers street. | " | Twenty-eighth street. |
| " " 31 | Duane street. | " | Thirtieth street. |
| " " 32 | Between Duane and Jay streets. | " | Thirty-fourth street. |
| South $\frac{1}{2}$ " " 33 | Jay street. | " | Thirty-seventh street. |
| | Bulkhead between Piers No. 30 and 33. | " | Thirty-ninth street. |
| North $\frac{1}{2}$ " " 34 | Harrison street. | " | Fortieth street. |
| " " 35 | Franklin street. | " | Forty-seventh street. |
| " " 36 | North Moore street. | " | Fifty-fifth street. |
| " " 37 | Beach street. | " | Seventy-ninth street. |
| " " 38 | Hubert st., & Bulkhead. | " | One Hundred and Thirtieth street. |
| " " 39 | Laight street (short). | " | One Hundred and Fifty-fifth street. |
| " " 39 | Vestry street. | | Bulkhead, south side of Hammond street, from West street to 13th avenue. |
| " " 40 | Desbrosses street (short). | | Bulkhead Bank street. |
| " " 41 | Watts street. | " | Bethune street. |
| " " 41 | Between Canal and Hoboken streets. | " | Troy street. |
| " " 42 | Canal street. | " | Jane street. |
| " " 43 | Spring street. | " | Horatio street. |
| | Bulkhead between Hoboken street and Pier No. 43. | " | Gansevoort street. |
| " " 45 | Charlton street. | " | Fourteenth street. |
| " " 46 | King street. | " | Fifteenth street. |
| | Bulkhead between Piers No. 45 and 46. | " | Sixteenth street. |
| " " 47 | Hamersley street. | " | Nineteenth street. |
| " " 48 | Clarkson street. | " | Twenty-first street. |
| " " 49 | Leroy street. | " | Twenty-third street. |
| " " 50 | Morton street. | " | Twenty-ninth street. |
| " " 51 | Christopher street. | " | Thirty-second street. |

LIST OF WHARVES, PIERS AND BULKHEADS—CONTINUED.

EAST RIVER.

| Pier | Whitehall street (Staten Island Ferry). | Bulkhead between Piers No. 43 and 44. |
|---------------------|---|---|
| | No. 1 Whitehall street. | Pier No. 46 Jefferson street. |
| South $\frac{1}{2}$ | " " 2 Whitehall street. | " " 48 Clinton street. |
| | Bulkhead between Ferry Pier and No. 2. | North $\frac{1}{2}$ " " 51 Gouverneur slip. |
| North $\frac{1}{2}$ | " " 4 Broad street. | South $\frac{1}{2}$ " " 52 Gouverneur slip. |
| | " " 5 Between Broad street and Coenties slip. | Bulkhead between Piers No. 51 and 52. |
| | " " 6 Coenties slip. | North $\frac{1}{2}$ " " 53 Jackson street. |
| | " " 7 Coenties slip. | South $\frac{1}{2}$ " " 54 Jackson street. |
| South $\frac{1}{2}$ | " " 8 Coenties slip. | Bulkhead between Piers No. 53 and 54. |
| | Bulkhead between Piers No. 4 and 8. | Bulkhead Corlears street. |
| South $\frac{1}{2}$ | " " 12 Old slip, and Bulkhead southerly, nearly across the slip. | Grand street. |
| | | Grand street. |
| North $\frac{1}{2}$ | " " 15 Wall street, and Bulkhead northerly, nearly across the slip. | Bulkhead between Piers, Grand street. |
| North $\frac{1}{2}$ | " " 18 Maiden lane. | Also, Bulkhead southerly to and including Cherry street. |
| South $\frac{1}{2}$ | " " 19 Fletcher street. | North $\frac{1}{2}$ " " 56 Broome street. |
| | Bulkhead between Piers No. 18 and 19. | South $\frac{1}{2}$ " " 57 Broome street. |
| North $\frac{1}{2}$ | " " 20 Burling slip. | Bulkhead between Piers No. 56 and 57. |
| | " " 21 Burling slip. | Bulkhead along Rivington street. |
| | " " 22 Fulton slip. | " " 61 Between Rivington and Stanton streets. |
| South $\frac{1}{2}$ | " " 23 Beekman street, and entire outer end. | Bulkhead between Rivington and Stanton streets, except 120 feet adjoining Stanton street. |
| | Bulkhead between Piers No. 20 and 23. | " " 62 Stanton street. |
| North $\frac{1}{2}$ | " " 24 Between Beekman street and Peck slip. | Bulkhead Third street. |
| | " " 25 Peck slip. | Fifth street. |
| South $\frac{1}{2}$ | " " 26 Peck slip. | Bulkhead Thirteenth street. |
| | Bulkhead between Piers No. 24 and 26. | " " Fourteenth street. |
| North $\frac{1}{2}$ | " " 29 Roosevelt street. | " " Fifteenth street. |
| | " " 30 Between Roosevelt street and James slip. | " " foot of and between Sixteenth and Seventeenth streets. |
| | " " 31 Between Roosevelt street and James slip. | " " Eighteenth street. |
| South $\frac{1}{2}$ | " " 32 James slip. | " " Nineteenth street. |
| | Bulkhead between Piers No. 29 and 32. | " " Twentieth street. |
| North $\frac{1}{2}$ | " " 33 Oliver street. | " " Twenty-first street. |
| | " " 34 Catharine street. | Pier Twenty-third street. |
| South $\frac{1}{2}$ | " " 35 Catharine street. | " " Twenty-fifth street. |
| | Bulkhead between Piers No. 33 and 35. | " " Twenty-sixth street. |
| | " " 37 Market slip. | " " Twenty-eighth street. |
| | " " 38 Market slip. | Bulkhead between 23d and 28th streets. |
| | Bulkhead between Piers No. 37 and 38. | " " Thirty-seventh street. |
| | Also, Bulkhead to a point 46 feet west of Market slip. | " " Thirty-eighth street. |
| | " " 40 Pike slip. | Bulkhead Forty-ninth st. |
| | " " 41 Pike slip. | " " Fifty-third street. |
| | Bulkhead between Piers No. 40 and 41. | " " Sixty-first street. |
| | Also, bulkhead to a point 52 feet 11 inches east of Pike slip. | " " Eighty-sixth street. |
| 1-9 | " " 42 Between Pike and Rutgers slips. | And Bulkhead. |
| | " " 43 Rutgers slip. | " " One Hundred and Sixth street. |
| | " " 44 Rutgers slip. | " " One Hundred and Fourteenth street. |
| | | " " One Hundred and Twentieth street. |
| | | " " One Hundred and Twenty-fifth street. |
| | | " " One Hundred and Thirtieth street. |

Errors and omissions excepted.

COMPTROLLER'S OFFICE, NEW YORK, January, 1861.

FERRIES GRANTED AND LEASED BY THE CORPORATION OF THE CITY OF NEW YORK, AND IN
OPERATION AT THE CLOSE OF THE YEAR 1880.

NORTH RIVER.

| LOCATION. | LESSEES. | ANNUAL RENT. | LEASES EXPIRE. |
|-------------------------|------------------------------|--------------|-------------------|
| Cortlandt street..... | Jersey City Ferry Company... | \$5,000 | 1866 |
| Barclay street..... | J. C. & R. L. Stevens..... | 100 | 1865 |
| Chambers street..... | Pavonia Ferry Company..... | 9,050 | 1867 |
| Hoboken street..... | E. A. Stevens..... | 1,000 | 1870 |
| Christopher street..... | J. C. & R. L. Stevens..... | 350 | 1862 |
| 39th street..... | S. V. D. Laing..... | 200 | 1862 |
| 42d street..... | Francis Price..... | 50 | 1866 |
| 86th street..... | Henry Conklin..... | | |

EAST RIVER.

| | | | |
|--------------------------------------|------------------------------|----------|------|
| Fulton and Whitehall streets..... | Union Ferry Company..... | \$35,000 | 1861 |
| Whitehall street to Staten Island... | J. L. Smith..... | 5,100 | 1865 |
| Wall street..... | Jacob Sharp..... | 5,000 | 1862 |
| Peck slip..... | J. V. Messerole & Co..... | 21,000 | 1869 |
| Pier No. 35 to Williamsburgh..... | Berry & Hicks..... | 3,000 | 1868 |
| Roosevelt street..... | J. H. Martin..... | 3,000 | 1867 |
| Catharine street..... | Union Ferry Company..... | 16,000 | 1863 |
| Houston street..... | Houston street Ferry Company | 6,500 | 1863 |
| Jackson street..... | James Wilson..... | 500 | 1868 |
| Grand street..... | J. V. Messerole & Co..... | 15,000 | 1869 |
| 14th street to Greenpoint..... | A. H. Schultz..... | 250 | 1865 |
| 23d street to Greenpoint..... | St. Patrick's Cathedral..... | 100 | 1863 |
| 34th street to Hunter's Point..... | A. V. Winants..... | 100 | 1867 |
| 86th street to Astoria..... | S. A. Halsey..... | 50 | 1867 |

Errors and omissions excepted.

COMPTROLLER'S OFFICE, NEW YORK, January, 1861.

BUREAU OF COLLECTION OF TAXES.

For a long period the taxes levied in the city and county of New York, were collected by officers elected by the qualified voters of each ward, who were known as "Ward Collectors," of whom there were two for each ward, and by three "Collectors of Arrears of Taxes," appointed by the Common Council.

By an Act (chap. 230) entitled "An Act for the Collection of Taxes in the City of New York," passed April 18, 1843, the said offices were abolished, and all former laws relating to the collection of taxes in the said city, or to the officers by whom the same were collected, were repealed, and in place of the old system it was made the duty of the Common Council to establish an office for the collection of taxes, as a branch of, and subordinate to, the Department of Finance, to be conducted by a Receiver of Taxes, a Deputy Receiver, and a suitable number of clerks—the Receiver and Deputy Receiver to be appointed by and hold their office during the pleasure of the Common Council, and the Clerks to be appointed by the Receiver of Taxes.

By an Act (chap. 231) passed April 11, 1848, it was made the duty of the Board of Supervisors of the County of New York to appoint a Receiver of Taxes and a Deputy Receiver, to hold office for the term of four years from the 1st of May, 1848, and the salary of the Receiver, which by the Act of 1843, was fixed at two thousand dollars per annum, was continued at the same rate, and the salary of the Deputy was also continued at fifteen hundred dollars, being the same rate as was fixed in 1843.

The amended charter (chap. 187) of 1849, which went into effect June 1, 1850, made the office a Bureau in the Department of Finance, and provided that the Receiver should "nominate, and with the advice and consent of the Board of Aldermen appoint, so many clerks as shall be authorized by the Common Council, provided that nothing in this act contained shall be held to interfere with the tenure of office of the present Receiver of Taxes and Deputy Receiver of Taxes, as established by the act passed April 11, 1848." It further provided that (after the expiration of the aforesaid term) the Mayor should nominate, and, by and with the consent of the Board of Aldermen, appoint the Receiver of Taxes, who, as the head of the Bureau, was authorized to nominate, and with the consent of the Board of Aldermen, to appoint such number of clerks as should be authorized by the Common Council.

By an Act (chap. 148) passed April 11, 1851, it was provided that the Deputy Receiver of Taxes in the City of New York, should be appointed in the same manner as is provided by the charter of 1849, for the appointment of the Receiver of Taxes, and that the term of office of said Receiver and Deputy should continue to be four years. It also provided that the appointment of said officers should be made on or before the thirty-first day of December preceding the expiration of their respective terms of office.

The amendments to the Charter made by chap. 446 of the laws of 1857, gave to the Heads of Departments the appointment of the Chiefs of Bureaux (except in the

BUREAU OF COLLECTION OF TAXES—CONTINUED.

case of the Chamberlain), and all other subordinates in their respective departments, since which time the Receiver of Taxes, and other officers and clerks in the Bureau of Collection of Taxes, have been appointed by the Comptroller.

LOCATION OF THE OFFICE.

The ordinance passed by the Common Council June 17, 1843 (Pro. C. C., vol. x., p. 281), provided that the office for the collection of taxes should be kept in the building known as the Hall of Records. It was afterwards removed to the old Alms-House building, situated on the north side of the City Hall Park, and on the destruction of that building by fire, in 1854, it was again removed to the "New City Hall," also situated on Chambers street, where it still continues to be kept, in the basement of said building. (See Pro. C. C., vol. xxii., p. 145.)

SUCCESSION OF OFFICERS.

The following shows the names of persons appointed and removed by the Common Council, under the act of April 18, 1843 :

| | | APPOINTED. | | | REMOVED. |
|------------------------|-----------------|----------------|--|-----|-----------------------|
| THOMAS JEREMIAH . . . | Rec'r of Taxes, | May 3, 1843, | Pro. Joint B'd C. C. | | |
| DOUW D. WILLIAMSON. | Dep. do. | do. do. do. | do. | do. | August 2, 1843. |
| HENRY T. KIERSTED . . | Rec'r of Taxes, | Aug. 2, 1843, | do. | do. | May 26, 1845. |
| CLEMENT GUYON | Dep. do. | do. do. do. | do. | do. | May 30, 1844. |
| GARRITT STRYKER . . . | do. do. | May 30, 1844, | do. | do. | May 15, 1845. |
| JOHN STEWART | Rec'r of Taxes, | May 26, 1845, | Pro. C. C. Vol. xii., 45, June 10, 1847. | | |
| PETER ESQUIROL | Dep. do. | May 15, 1845, | do. | do. | do. 15, May 12, 1847. |
| SMITH DUNNING | Rec'r of Taxes, | June 10, 1847, | do. | do. | xv. 61, |
| WILLIAM A. DARLING. | Dep. do. | May 12, 1847, | do. | do. | do. 7, |

The following appointments were made by the Board of Supervisors, under the Act of April 11, 1848 :

| | | | | | |
|-----------------------|-----------------|-----------------|-----------------------------|-----|------|
| HARVEY HART | Rec'r of Taxes, | April 26, 1848, | Pro. B'd Sup., Vol. v. 526. | | |
| WILLIAM A. DARLING. | Dep. do. | do. do. do. | do. | do. | 527. |

The following appointments were made by the Mayor, with the advice and consent of the Board of Aldermen, under the Acts of 1849 and 1851 :

| | | | | | |
|------------------------|-----------------|----------------|--|-----|--------------------|
| HARVEY HART | Rec'r of Taxes, | Dec. 16, 1851, | Pro. Board of Ald. Vol. xlv. 449. | | |
| WILLIAM A. DARLING. | Dep. do. | do. do. do. | do. | do. | Res. Nov. 24, '55. |
| JOHN P. HONE | do. do. | Dec. 11, 1854, | do. | do. | lvi, 418. |
| HENRY H. HOWARD . . | Rec'r of Taxes, | Ap'l 18, 1856, | do. | do. | lxii. 119. |
| JOHN P. HONE | Dep. do. | (Held over.) | | | |
| WILSON SMALL | Rec'r of Taxes, | Ap'l 6, 1857, | Pro. B. of A. vol. lxi. 9. Rem. Jan. 1859. | | |
| JOHN P. HONE | Dep. do. | do. do. do. | do. | do. | do. |

The following appointments were made by the Comptroller under the Amended Charter of 1857 :

| | | |
|------------------------|-----------------|---------------|
| JAMES KELLY | Rec'r of Taxes, | Jan. 3, 1859. |
| JOHN P. HONE | Dep. do. | (Holds over.) |

BUREAU OF COLLECTION OF TAXES—CONTINUED.

MODE OF COLLECTING TAXES, AND MAKING RETURNS THEREOF.

The accounts of each year's taxes are contained in twenty-six separate books, usually denominated "Assessment Rolls," or "Tax Books." There is one book for taxes on real estate in each of the twenty-two wards of the city; and for the nineteenth and twenty-second wards, there are two such books. There is also one book for the taxes on personal estate of residents, and another book for the taxes on personal estate of non-residents of the city; and these twenty-six tax books are placed in the hands of twelve clerks.

The Board of Supervisors having estimated, and set down in a fifth column, prepared for that purpose in the assessment rolls, opposite to the several sums stated as the valuations of real and personal estates, the respective sums in dollars and cents, to be paid as a tax thereon; the books, containing an account of the taxes on real estate, are then sent to the Clerk of Arrears, to have the unpaid Croton Water Rents for the previous year entered therein, as required by the following sections of the act, chap. 579, of the laws of 1853:

§ 9. The President of the Croton Aqueduct Board shall annually, on the first day of April, cause to be added another additional charge of ten per cent. on all the regular rents of the Croton Water remaining unpaid, and shall, on the last day of the same month, cause to be prepared and transmitted to the Clerk of Arrears, a separate account for each ward of all the lots on which the said "Regular Rents" for that Water year may remain unpaid, with the amounts due on each lot, after the above-mentioned charges shall have been added, and shall include in such account, which he shall first render, after the passage of this act, whatever "regular rents" may remain unpaid of previous years; and shall at the time notify the Comptroller of the aggregate amount of the "regular rents" so returned, and shall thereafter receive no payments on account of the same, but may, nevertheless, certify to the Clerk of Arrears any overcharges which shall, upon such certificate, be remitted by the Clerk of Arrears, at any time before settlement.

§ 10. There shall be ruled, in the yearly Assessment Rolls for taxes of each ward, a new column headed "Regular Rents," in which, immediately after the confirmation of such assessment rolls, the Clerk of Arrears shall cause to be entered, opposite to the ward numbers of the property on which the said arrears may be due, the amounts due for "regular rents," as transmitted to him, in accordance with the provisions of the preceding section, and the same shall be, and continue to be, with the charges thereon, until paid, a lien upon the property on which they may be due, and shall be collected at the same time and in the same manner with the taxes to which they shall be added.

It is the duty of the Board of Supervisors to cause the rolls, when duly corrected and completed as above, and the proper warrants for the collection of the taxes are affixed, to be delivered to the Receiver of Taxes on or before the first day of September in each year.

On receiving said rolls, the Receiver is required immediately to give public notice in six or more city newspapers, that said rolls or tax-books have been delivered to him, and that said taxes are due and payable.

The following extract (from 5th Rev. Stat. I., 961) shows some of the provisions of law relating to the collection of taxes:

SEC. 34. The office of the said Receiver of Taxes shall be kept at such place in the said city as shall be, from time to time, by ordinance of the said Common Council, assigned for that purpose; and shall be kept open on each day in the year (Sundays excepted), from the hour of eight in the forenoon, till two in the afternoon.

SEC. 35. It shall be the duty of the said Receiver of Taxes personally to receive all taxes which may be paid at the said office, and of the said Deputy Receiver, to retain the possession in the said office, and not

BUREAU OF COLLECTION OF TAXES—CONTINUED.

elsewhere, of the warrants and assessment rolls which shall, from time to time, be delivered to the said Receiver of Taxes, by the Supervisors or the Comptroller of the said city; and it shall be the duty of the said First Clerk to keep all the books of accounts of the said office, and to assist the Deputy Receiver in the performance of all duties required of him by this Act.

SEC. 36. The said Receiver of Taxes shall enter into suitable books, to be kept by him for that purpose, the sums received by him for taxes, and at the expiration of the office hours for each day, and before three o'clock thereof, shall render a statement of the amount to the Chamberlain, and at the same time on each day pay over to the said Chamberlain the amount received on such day; he shall also, thereupon, receive from the said Chamberlain a voucher for the payment of such sums, which he shall forthwith, and on the same day, exhibit to the Comptroller of the said city.

SEC. 37. It shall be the duty of the said Deputy Receiver, from time to time, to enter in a column to be made for that purpose, upon the assessment rolls in his possession, opposite to the names of the persons mentioned therein, and who shall pay their tax as aforesaid to the Receiver of Taxes, the fact of such payment, the amount thereof, and the day when paid, and to enter into suitable books, to be kept by him for that purpose, on each day, such payments, with a statement of the ward for which the same were received, and the names of the parties, respectively, on whose account the same were paid; and at the expiration of the office hours, and on the same day, shall furnish to the Comptroller of the said city a detailed statement of such sums, and of the ward for which received, and of the names of the parties, respectively, on whose account the same have been paid, which shall be filed by the said Comptroller in his office.

SEC. 38. The said Comptroller shall, on each day, immediately after receiving from said Deputy Receiver, the statement required by the last preceding section, compare the said statement with a voucher furnished to him by the Receiver of Taxes and the Chamberlain for the payment thereof to the Chamberlain, and if the aggregate amounts thereof shall correspond, shall credit the said Receiver of Taxes, in his books, with such amount.

If any person assessed shall pay his tax, on or before the first day of November, next after the rolls are placed in the hands of the Receiver, he is entitled to a discount on the amount of his tax, at the rate of seven per cent. per annum, to be computed from the time of such payment to the first day of December next succeeding. If the tax is not paid by the first day of December, one per cent. is added to it and collected; and a further charge of one per cent. on the fifteenth day of December, if the same is not paid before that date. If not paid on or before the first day of January, interest is charged on the tax at the rate of twelve per cent. per annum, from the day the rolls and warrants were received by the Receiver; and if not paid by the fifteenth day of January, the Receiver may issue his warrant for the collection thereof, with such interest added, by distress and sale.

The act chap. 579, of 1853, provides as follows:

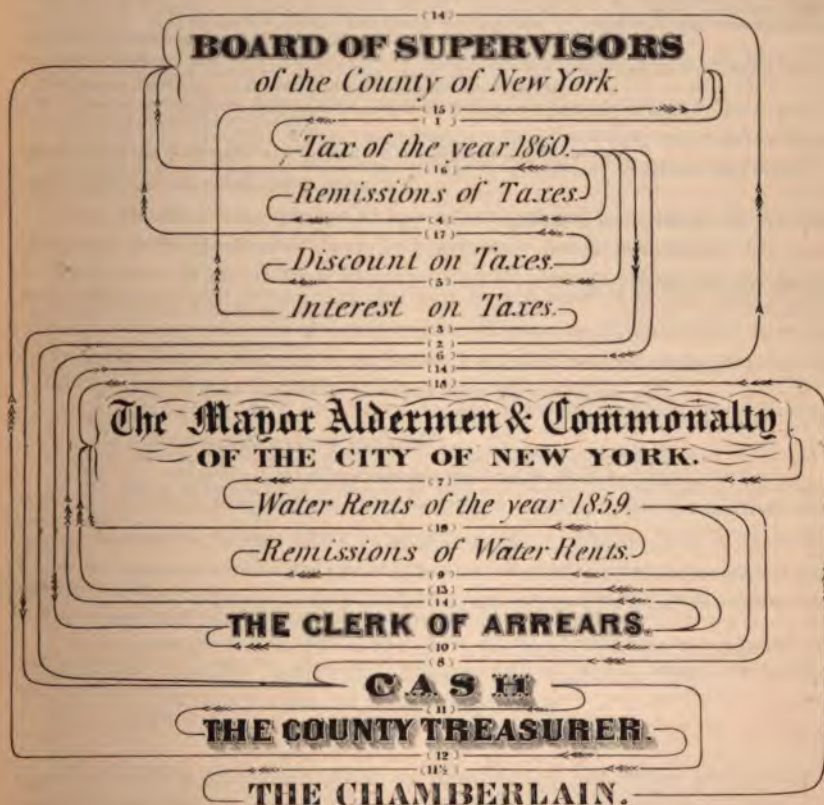
§ 11. The Receiver of Taxes shall, on the first day of June in each year, make a return to the Clerk of Arrears of all taxes on real estate and of "regular rents" of Croton Water, which have been added thereto, remaining unpaid, and shall notify the Comptroller of the aggregate amount of arrears so returned, and balance on his books the accounts of the arrears so returned, by charging the amount thereof to the Bureau of Arrears, and shall thereafter receive no payments on account of arrears so returned, but may nevertheless certify to the Clerk of Arrears any errors, which shall, upon such certificate, be corrected by the Clerk of Arrears at any time before settlement.

When such taxes on real estate and water rents have remained unpaid for three years, from the time they shall have become due, the real estate may be sold for the payment of the same, by the Clerk of Arrears, after due notice according to law.

METHOD OF KEEPING ACCOUNTS.

The annexed PLAN exhibits the method of keeping the accounts of the Receiver of Taxes, in use since 1859. The figures in brackets refer to the following explanations, to wit:

DESIGN OR PLAN
OF THE
System of Accounts
prescribed by the Comptroller
FOR
The Bureau of Collection of Taxes



BUREAU OF COLLECTION OF TAXES—CONTINUED.

On receiving the Assessment-rolls or Tax-books, with the necessary Warrants of the Supervisors for collecting the money, an entry is made in the *Journal*, debiting the aggregate amount of taxes to "Tax of the year —," and crediting the same to the "Board of Supervisors of the County of New York," as shown by [1]. The account of "Water Rents of the Year —" is at the same time debited with the aggregate amount of such rents remaining unpaid, as returned by the Croton Aqueduct Board, and "The Mayor, Aldermen, and Commonalty of the City of New York" credited therefor, as shown by [7].

As collections are made, "Cash" is debited with the amount actually received and "Taxes of the year —," "Interest on Taxes," and "Water Rents of the Year —," are severally credited, as shown by the figures [2], [3], and [8].

In the case of a remission either of taxes on water-rents (which is made only upon the receipt of written instructions to that effect from the Comptroller), the same is entered in the *Journal*. If in an item of tax, the account of "Remissions of Taxes" is debited, and "Taxes of the year —" credited, as shown by figure [4]. If in an item of water rent, "Remissions of Water Rents" is debited, and "Water Rents of the year —," credited, as shown by figure [9].

The discounts allowed on taxes, paid before the first day of November, are debited to "Discount on Taxes" and "Tax of the Year —," credited with the amount. See figure [5].

On making the annual return to the Comptroller for collection by the Clerk of Arrears, of Taxes on Real Estate and Water Rents, remaining unpaid on the first day of June, "The Clerk of Arrears" is debited with the aggregate amount, and "Tax of the Year —," and "Water Rents of the Year —," respectively credited, as shown by figures [6] and [10].

At the close of business hours each day, the money taken during the day is deposited, as follows: The amount received for Taxes and Interest on Taxes is paid over to the County Treasurer, see figure [11], and the amount received for Water Rents, is paid to the City Chamberlain [11½].

At the end of each month, the amounts deposited during the month, as above, are transferred, "The Board of Supervisors" being debited with the amount paid over for taxes and interest on the same, and "The County Treasurer" credited therewith—see [12]. The account of "The Mayor, Aldermen, and Commonalty," &c., is in like manner debited with the amount deposited for water rents, and "The Chamberlain" credited, as shown by figure [18].

The account of "The Clerk of Arrears" is closed by transferring to the debit of "The Board of Supervisors" the amount of uncollected taxes on real estate [fig. 14], and to the debit of "The Mayor, Aldermen, and Commonalty," &c., the amount of uncollected water rents [fig. 13].

The amount collected for interest is transferred by debiting the same to "Interest on Taxes," and crediting the Board of Supervisors [fig. 15].

The accounts of "Remissions of Taxes" and "Discount on Taxes" are closed by entries transferring the respective amounts to the debit of "The Board of Supervisors" [fig. 16 and 17].

The account of "Remissions of Water Rents" is closed by a transfer of the amount to the debit of "The Mayor, Aldermen, and Commonalty," &c. [fig. 19].

The following rules, prescribed by the Comptroller, are printed on the blanks furnished to the Receiver of Taxes for his monthly Accounts Current:

THE RECEIVER OF TAXES shall, at the close of each month, or as soon thereafter as practicable, render to the COMPTROLLER, under oath, an Account Current, in the form prescribed for that purpose, which shall exhibit to the credit of the county of New York—

1st. The balance remaining due and unpaid at the close of the last day of the preceding month on account of Taxes on real and personal estate.

2d. The amount of interest on Taxes collected during the month, and since his last preceding Account Current.

3d. The amount of Taxes received for collection since his last previous account.

4th. Any other account due, or moneys collected by him, or under his direction, on account of the county of New York.

The debit side of said Account Current shall exhibit:

1st. The date and amount of each payment to or deposit with the County Treasurer.

2d. The date and amount of any other payments made under the direction of the Comptroller.

3d. The amount of remissions or allowances for errors, or otherwise, of any taxes on real or personal estate, or interest thereon, together with the authority under which such remission or allowance shall have been made.

4th. The amount of discounts allowed for payments on account of Taxes in advance of the time allowed by law.

5th. The amount of any other items properly chargeable, not specified under some one of the heads above mentioned.

6th. The balance or amount remaining uncollected at the close of the last day of the month for taxes on real or personal estate, which balance shall be carried down to new account.

An Account Current similar to the above is also required to be rendered to the Comptroller, monthly, exhibiting all particulars respecting Croton Water rents, received and collected on account of the Corporation.

BUSINESS OF THE YEAR 1860.

The following statements exhibit the operations of this Bureau during the year; also, the amount of taxes and water rents uncollected at the end of the year:

STATEMENT of Monthly Collections by the Receiver of Taxes during the year ending Dec. 31, 1860, on account of Taxes of and for the various years specified, including the interest thereon.

| MONTHS. | 1854. | | 1855. | | 1856. | | 1857. | | 1858. | |
|----------------|--------|-----------|------------|-----------|------------|-----------|------------|-----------|------------|------------|
| | Tax. | Interest. | Tax. | Interest. | Tax. | Interest. | Tax. | Interest. | Tax. | Interest. |
| January..... | \$5 28 | \$3 18 | \$1,250 12 | \$32 74 | \$1,451 21 | \$49 82 | \$152 28 | \$55 78 | \$2,507 02 | \$847 94 |
| February..... | | | 26.0 03 | | | | 2,490 30 | 410 31 | 3,290 61 | 506 83 |
| March..... | | | | | | | | | | |
| April..... | | | | | | | | | | |
| May..... | | | | | | | | | 509 74 | 50 39 |
| June..... | | | | | | | | | | |
| July..... | | | | | | | | | | |
| August..... | | | | | | | | | | |
| September..... | | | | | | | | | | |
| October..... | | | | | | | | | | |
| November..... | | | | | | | | | | |
| December..... | | | 18 09 | 11 32 | 20 74 | 10 48 | 202 31 | 70 50 | 1,157 63 | 227 24 |
| Totals..... | \$5 28 | \$3 18 | \$3,868 24 | \$44 06 | \$1,471 95 | \$60 30 | \$2,824 80 | \$516 59 | \$7,235 00 | \$1,132 40 |

| MONTHS. | 1859. | | 1860. | | TOTAL FOR YEAR ENDING DECEMBER 31, 1860. | |
|----------------|--------------|------------|----------------|------------|--|-------------|
| | Tax. | Interest. | Tax. | Interest. | Tax. | Interest. |
| January..... | \$113 782 80 | \$4,469 52 | | | \$119 108 80 | \$4,938 98 |
| February..... | 130 050 91 | 6,367 53 | | | 139 321 85 | 7,284 67 |
| March..... | 84 790 47 | 4,938 33 | | | 84 790 47 | 4,938 33 |
| April..... | 69 324 95 | 4,694 09 | | | 69 324 95 | 4,744 45 |
| May..... | 74 094 27 | 5,762 82 | | | 74 094 27 | 5,762 82 |
| June..... | 3,001 80 | 293 82 | | | 3,001 80 | 293 84 |
| July..... | 2,811 69 | 245 92 | | | 2,811 69 | 245 92 |
| August..... | 2,973 19 | 212 02 | | | 2,973 19 | 212 02 |
| September..... | 5,124 45 | 527 46 | | | 5,124 45 | 527 46 |
| October..... | | | \$2,014 784 06 | | 2,014 784 06 | |
| November..... | 1 019 65 | 131 61 | 5,112 345 06 | | 6,113 364 82 | 131 64 |
| December..... | 13,734 32 | 1,949 15 | 696,680 32 | \$9,406 55 | 11,513 41 | 11,675 22 |
| Totals..... | \$501 218 61 | \$9,552 29 | \$7,824 009 54 | \$9,406 55 | \$8,340 633 51 | \$40,715 35 |
| | | | | | | \$13,333 50 |

JOHN F. HONE, Deputy Receiver of Taxes.

THE MAYOR, ALDERMEN, AND COMMONALTY OF THE CITY OF NEW YORK,

In account with

JAMES KELLY, RECEIVER OF TAXES.

(For and during the year ending December 31, 1860.)

1860.

CR.

Jan. 1. By Amount of Arrears of Water Rents of the year

1858, remaining uncollected at this date..... \$33,146 94

Less, Amount of errors in footing the books..... 603 70

\$32,543 24

Oct. — By Amount of Arrears of Water Rents of the year 1859, returned

by the Croton Aqueduct Board..... 48,023 91

\$80,567 15

DR.

To amount of payments to the Chamberlain, to the credit of the Commissioners of the Sinking Funds, viz.:

In the month of January, 1860.....\$1,982 30

“ “ February, “ 1,515 13

“ “ March, “ 1,212 10

“ “ April, “ 949 46

“ “ May, “ 1,237 40

“ “ October, “ 1,074 20

“ “ Novemb'r, “ 10,965 26

“ “ Decemb'r, “ 3,914 17

\$22,850 02

To amount of Water Rents remitted and canceled upon orders of the Comptroller, as detailed on pp. 162 and 163, viz.:

In the month of January, 1860.....\$104 65

“ “ February, “ 29 90

“ “ April, “ 9 20

“ “ May, “ 21 85

“ “ Novemb'r, “ 180 55

“ “ Decemb'r, “ 74 75

420 90

To amount of Water Rents of the year 1858, returned to the Comptroller, for collection by the Clerk of Arrears....

25,483 08

48,754 00

Balance uncollected, Dec. 31, 1860..... \$31,813 15

E. E.

Bureau of Collection of Taxes, }
New York, January, 1861. }JAMES KELLY,
Receiver of Taxes.

ALFRED VREDENBURGH,

First Clerk and Book-keeper.

CITY AND COUNTY OF NEW YORK.

DEPARTMENT OF FINANCE.

BALANCES EXHIBITED BY THE LEDGER OF THE BUREAU OF COLLECTION OF TAXES
DECEMBER 31st, 1860.

| FOLIO | TITLES OF ACCOUNTS. | DEBIT BALANCES. | CREDIT BALANCES. |
|-------|---|--------------------|---------------------|
| 2 | Board of Supervisors of the County of N. Y. (See p. 159) | | \$3,323,549 70 |
| 4 | Tax of the year 1860. | \$1,919,899 41 | |
| 6 | “ “ 1859. | 167,779 54 | |
| 10 | “ “ 1858. | 155,613 22 | |
| 18 | “ “ 1857. | 299,461 04 | |
| 24 | “ “ 1856. | 321,411 64 | |
| 28 | “ “ 1855. | 182,090 93 | |
| 30 | “ “ 1854. | 136,868 78 | |
| 32 | “ “ 1853. | 88,924 77 | |
| 34 | “ “ 1852. | 51,500 37 | |
| 55 | Arrears—Croton Water Rents. | 31,813 15 | |
| 61 | Mayor, Ald., and Commonalty of the city of N. Y. (See p. 160) | | 31,813 15 |
| | | \$3,355,362 85 | \$3,355,362 85 |

E. E. NEW YORK, January 7, 1861.

JAMES KELLY,
*Receiver of Taxes.*ALFRED VREDENBURGH,
First Clerk to Receiver of Taxes.

LIST OF OFFICERS AND CLERKS IN THE BUREAU OF COLLECTION OF TAXES FOR 1860.

JAMES KELLY Receiver of Taxes.
 JOHN P. HONE Deputy Receiver of Taxes.
 Alfred Vredenburg First Clerk.
 Justin H. Howard Second Clerk.
 Wm. G. McLaughlin Third do.
 Henry B. Cook Fourth do.
 James S. Coombs Fifth do.
 John S. Vredenburg Sixth do.
 Nelson D. Thayer Clerk to Deputy Receiver.
 Peter Fargis Messenger.
 Jeremiah J. Dickinson Assistant Messenger.

Temporary Clerks.
 John Hopper.
 William V. Porter.
 John T. Smith.
 Frederick H. Pinckney.
 Alexander F. Kimmel.
 J. H. H. Ward.
 Henry Lounsbury.
 Allan Cooper.

STATEMENT of Abatements, Remissions, and Corrections of Croton Water Rent
the Bureau of Collection of Taxes, during the year ending December 31st, 18

| WARD. | YEAR. | WARD NUMBER OR NAME. | AMOUNT. | BY WHOM AUTHORIZED |
|---------------------------------|-------|--|----------|--------------------|
| Month of January, 1860. | | | | |
| 21 | 1858 | 3507 to 3514..... | \$64 40 | Comptroller. |
| 14 | 1858 | 337 Crosby street..... | 18 40 | do. |
| 21 | 1858 | 964..... | 12 65 | do. |
| 4 | 1858 | Corporation..... | 9 20 | do. |
| Total..... | | | \$104 65 | |
| Month of February, 1860. | | | | |
| 11 | 1858 | 1838..... | \$8 05 | Comptroller. |
| 6 | 1858 | 775..... | 11 50 | do. |
| 18 | 1858 | 6408..... | 10 35 | Croton Board. |
| Total..... | | | \$29 90 | |
| Month of April, 1860. | | | | |
| 12 | 1858 | 60..... | \$9 20 | Comptroller. |
| Total..... | | | \$9 20 | |
| Month of May, 1860. | | | | |
| 21 | 1858 | 3389..... | \$11 50 | Comptroller. |
| 10 | 1858 | 1258..... | 10 35 | do. |
| Total..... | | | \$21 85 | |
| Month of November, 1860. | | | | |
| 1 | 1859 | 1482..... | \$9 20 | Comptroller. |
| 5 | 1859 | 428..... | 11 50 | do. |
| 18 | 1859 | 5418..... | 14 95 | do. |
| 11 | 1859 | 2232 and 2233.... | 23 00 | do. |
| 15 | 1859 | 2609..... | 12 65 | do. |
| 2 | 1859 | 1024..... | 18 40 | do. |
| 11 | 1859 | 303 $\frac{1}{2}$, 303 $\frac{1}{2}$, and 303 $\frac{3}{4}$ | 31 05 | do. |
| 16 | 1859 | 2131..... | 17 25 | do. |
| 1 | 1859 | 1201..... | 16 10 | do. |
| 8 | 1859 | 1750 and 1948..... | 26 45 | do. |
| Total..... | | | \$180 55 | |

ABATEMENTS AND REMISSIONS OF CROTON WATER RENTS—Continued.

| WARD. | YEAR. | WARD NUMBER OR NAME. | AMOUNT. | BY WHOM AUTHORIZED. |
|---------------------------------|-------|----------------------|----------------|---------------------|
| Month of December, 1860. | | | | |
| 20 | 1859 | 4908..... | \$10 35 | Comptroller. |
| 18 | 1859 | 5187..... | 12 65 | do. |
| 1 | 1859 | 761 and 1187..... | 28 00 | do. |
| 10 | 1859 | 391..... | 11 50 | do. |
| 20 | 1859 | 3116 and 3117..... | 17 25 | do. |
| Total | | | <u>\$74 75</u> | |

RECAPITULATION.

| | |
|-------------------|------------------------|
| January | \$104 65 |
| February | 29 90 |
| April | 9 20 |
| May | 21 85 |
| November | 180 55 |
| December | 74 75 |
| TOTAL..... | <u>\$420 90</u> |

BUREAU OF ARREARS.

The Act, chap. 579, passed July 20, 1853, entitled, "*AN ACT to simplify the manner of Collecting Arrears of Taxes, Assessments, and Regular Rents of Croton Water in the City and County of New York,*" contains the following, among other provisions:

§ 2. There shall be a Bureau of Arrears in the Department of Finance, at the head of which shall be a Clerk of Arrears.

§ 3. All the duties heretofore required by law to be performed by the Street Commissioner and Comptroller, in relation to advertising, selling, and leasing for assessments, taxes and regular rents of Croton Water, and the redemption of property sold therefor, shall hereafter be performed by the Clerk of Arrears, under the direction of the Comptroller.

§ 6. No assessment for any improvement shall hereafter be deemed to be fully confirmed, so as to be due, and be a lien upon the property included in it, until the title thereof, with the date of confirmation, shall have been entered, with the date of such entry, in a record of the titles of assessments, to be kept in the Street Commissioner's office, and which may be used as an index to a record of assessments; and until the title of the said assessment shall have been also entered, with the date of confirmation and the date of such entry, in a record of the titles of assessments confirmed, to be kept in the office of the Clerk of Arrears.

§ 7. The Street Commissioner shall give to the Clerk of Arrears a separate return, with particulars of all arrears remaining unpaid on each and every assessment so entered, without delay, on the expiration of twelve months after the date of such entry thereof, as required in the preceding section. * * * * * And he shall at the same time notify the Comptroller of the aggregate amount of Arrears of each assessment so returned by charging the amount thereof to the Bureau of Arrears, and there shall thereafter be received no payments by him, or in his department, on account of arrears so returned. * * *

The ninth section of said act provides for a similar return to the Clerk of Arrears, to be made annually on the last day of April, of Croton Water Rents then remaining unpaid; and the eleventh section of said act provides for a like return by the Receiver of Taxes, to be made on the first day of June in each year, of unpaid taxes on real estate.

METHOD OF KEEPING AND RENDERING ACCOUNTS.

The annexed PLAN exhibits the method of keeping accounts in the Bureau of Arrears, commenced in 1859.

The books in use, besides the books of Records of Taxes, Water Rents, and Assessments, are a JOURNAL, LEDGER, and CASH-BOOK.

On receiving from the Comptroller the yearly return of the Receiver of Taxes of uncollected taxes on real estate and water rents, an entry is made in the *Journal*, debiting the amount of taxes to "Taxes of the year —" (fig. 1), and the amount of water rents to "Water Rents of the year —" (fig. 2), the aggregate of said amounts being credited to the Corporation.

On receiving from the Comptroller the accounts of uncollected assessments, transmitted to him by the Street Department, the following are the *Journal entries* made of the same: Accounts corresponding to the titles of each assessment, are severally debited with the amounts due on each work, while the aggregate amount of the assessments confirmed by the Supreme Court, for opening, widening, and extending streets, is credited to "Assessment Fund" (fig. 3), and the aggregate amount of the assessments for improving streets (including those for regulating, grading, curb and guttering, and paving streets, flagging sidewalks, fencing and filling vacant and sunken lots, and constructing sewers), are credited to "Street Improvement Fund" (fig. 4). Cash is debited with the amount of collections made on account of Taxes (fig. 5), Interest on Taxes (fig. 6), Water Rents (fig. 7), Interest on Water Rents (fig. 8), Assessments (fig. 9), Interest on Assessments (fig. 10), Lands purchased for Taxes and Assessments (fig. 11), Interest on Redemptions (fig. 12), Charges on Arrears

DESIGN OR PLAN OF THE System of Accounts

prescribed by the Comptroller

FOR

The Bureau of Arrears.

The Mayor Aldermen & Commonalty
OF THE CITY OF NEW YORK.

1
Taxes of the year 1860.

27
Remissions of Taxes.

15
5
18
Interest on Taxes.

6
2
Water Rents of the year 1859.

28
Remissions of Water Rents.

16
7
19
Interest on Water Rents.

8
20
Assessment Fund.

3
21
Street Improvement Fund.

4
Assessments by Titles.

29
Remissions of Assessments.

17
9
22
Interest on Assessments.

10
23
Lands purchased for Taxes &c.

11
24
Interest on Redemptions.

12
25
Charges on Arrears of Taxes.

13
26
Charges on Arrears of Assessments.

14
CASH

14½
DANIEL DEVLIN, CHAMBERLAIN.

30
Snyder Black & Sturn 92 William St. N.Y.

To face page 164 of the Comptroller's Report for 1860.

BUREAU OF ARREARS—CONTINUED.

of Taxes (fig. 13), and Charges on Arrears of Assessments (fig. 14), and said accounts, respectively, are credited therewith.

At the close of business hours each day, the amount of money received during the day is deposited with the Chamberlain (fig. 14½), who is furnished with a statement showing the sums received on the different accounts, respectively, to enable him to make proper credits of the same in his books.

The entries proper to be made of Remissions of Taxes, Water Rents, and Assessments, are shown by figures 15, 16, and 17.

In closing the accounts at the end of each month, the amounts standing to the credit of the following accounts, viz., *Interest on Taxes* (fig. 18), *Interest on Water Rents* (fig. 19), *Assessment Fund* (fig. 20), *Street Improvement Fund* (fig. 21), *Interest on Assessments* (fig. 22), *Land purchased for Taxes, &c.*, (fig. 23), *Interest on Redemptions* (fig. 24), *Charges on Arrears of Taxes* (fig. 25), and *Charges on Arrears of Assessments* (fig. 26), are severally transferred to the credit of the Corporation. The amounts standing to the debit of the following accounts, viz., *Remissions of Taxes* (fig. 27), *Remissions of Water Rents* (fig. 28), *Remissions of Assessments* (fig. 29), and the *Chamberlain* (fig. 30), are respectively transferred to the debit of the Corporation.

The following rules prescribed by the Comptroller are printed on the blanks furnished to the Clerk of Arrears, for his monthly Accounts Current.

THE CLERK OF ARREARS shall, at the close of each month, or as soon thereafter as practicable, render to the COMPTROLLER, under oath, an Account Current, in the form prescribed for that purpose, which shall exhibit to the credit of the city of New York—

1st. The balance remaining due and unpaid at the close of the last day of the preceding month on Arrears for Taxes on real estate, and assessments on the same, and for regular rents of Croton water.

2d. The amount of interest on Taxes collected during the month, and since his last preceding Account Current.

3d. The amount of interest collected on Assessments during the month, and since his last preceding Account Current.

4th. The amount of interest collected on Croton arrears during the month, and since his last preceding Account Current.

5th. The amount collected by him for Redemption of property sold for unpaid taxes, Water Rents, or Assessments on the same, including interest thereon.

6th. The amount received for expenses and charges on Redemptions as above.

7th. The amount received for Searching Fees.

8th. The amount of Assessments, Taxes or Croton water rents in arrear received by him for collection since his last previous Account Current, distinguishing each.

9th. Any other account due, or moneys collected by him, or under his direction, on account of the Corporation or the County of New York.

The debit side of said Account Current shall exhibit :

1st. The dates and amounts of each payment to the Chamberlain.

2d. The dates and amounts of any other payments made under the direction of the Comptroller.

3d. The amount of remissions or allowances for errors, or otherwise, of any Taxes, Assessments, etc., together with the authority under which such remissions shall have been made.

4th. The amount of any other items properly chargeable, not embraced under some one of the heads above specified.

5th. The amount of Taxes, Assessments, or Regular Rents of Croton water, remaining uncollected at the close of the last day of the month.

OPERATIONS FOR THE YEAR 1860.

The following statements exhibit the operations of this Bureau in 1860, and the amount of Taxes, Assessments, &c., remaining uncollected at the close of the year.

STATEMENT OF ASSESSMENTS VACATED DURING THE YEAR 1860, BY ORDER OF THE SUPREME COURT.

IN THE BUREAU OF COLLECTION OF ASSESSMENTS.

| POLIO. | TITLE OF ASSESSMENT. | WHEN CONFIRMED. | IN WHOSE FAVOR (MAP OR WARD NUMBERS). | AMOUNT VACATED. | DATE OF DECREE. |
|--------|--|--------------------|--|--------------------|----------------------|
| 205 | 52d street, regulating, between 5th and 6th avenues. | Nov. 6, 1857.. | Map Nos. 47 to 52..... | \$947 46 | December 30th, 1859. |

IN BUREAU OF ARREARS.

| POLIO. | TITLE OF ASSESSMENT. | WHEN CONFIRMED. | IN WHOSE FAVOR (MAP OR WARD NUMBERS). | AMOUNT VACATED. | DATE OF DECREE. |
|------------|---|--------------------|--|--------------------|---------------------|
| 221 | 79th street, regulating, bet. 5th av. and East River. | Dec. 30, 1857.. | Prot. Epis. Pub. School So.. | \$5,728 05 | December 22d, 1859. |
| 610 | 79th street, sewer, between 5th av. and East River. | Feb. 16, 1857.. | Prot. Epis. Pub. School So.. | 11,130 22 | do. " |
| 610 | 79th street, sewer, between 5th av. and East River. | Feb. 16, 1857.. | Prot. Epis. Pub. School So.. | 507 50 | do. " |
| 221 | 79th street, regulating, bet. 5th av. and East River. | Dec. 30, 1857.. | Prot. Epis. Pub. School So.. | 754 69 | do. " |
| 207 | 3d avenue, sewer, between 79th and 84th streets. | Nov. 11, 1857.. | Prot. Epis. Pub. School So.. | 4 40 | do. " |
| 407 | 83d street, regulating, between 3d av. and av. A. | Sept. 14, 1852.. | Map No. 81, Ward No. 45.... | 134 06 | do. 26th, " |
| 207 | 3d avenue, sewer, between 79th and 84th streets. | Nov. 11, 1857.. | S. Phillips..... | 559 87 | do. 28th, " |
| 88 | 84th street, regulating, between 2d and 3d avenues. | Dec. 21, 1854.. | L. Hemingway..... | 855 70 | do. " |
| 962 | 20th street, regulating, bet. 1st av. and East River. | Sept. 11, 1850.. | Roberts & Benjamin..... | 730 89 | do. 31st, " |
| 823 | 20th street, paving, between av. A and East River. | Feb. 12, 1853.. | M. Bruen..... | 149 93 | do. " |
| 824 | 21st street, paving, between 1st av. and East River. | Oct. 28, 1852.. | Map No. 28 B..... | 25 30 | do. " |
| 425 | 30th street, filling north side, between 9th and 10th avenues. | Feb. 8, 1854.. | Ward Nos. 3593 and 3594.... | 581 14 | January 3d, 1860. |
| 240 | Lexington avenue, Belgian paving, between 34th and 42d streets. | Sept. 18, 1858. | Francis Gouldy..... | 134 70 | do. " |
| Total..... | | | | \$21,296 45 | |

R E C A P I T U L A T I O N .

| | |
|---|--------------------|
| In the Bureau of Collection of Assessments..... | \$947 46 |
| In the Bureau of Arrears..... | 21,296 45 |
| Total..... | \$22,243 91 |

D. P. SMITH, *Second Assistant Book-keeper.*

STATEMENT OF REMISSIONS AND CORRECTIONS OF ASSESSMENTS, DURING THE YEAR 1860.

IN THE BUREAU OF COLLECTION OF ASSESSMENTS.

| FOLIO. | TITLE OF ASSESSMENT. | WHEN CONFIRMED. | IN WHOSE FAVOR (MAP OR WARD NUMBERS). | AMOUNT REMITTED. | BY WHAT AUTHORITY. |
|--------|--|--------------------|--|---------------------|--------------------------------|
| 612 | 116th street, regulating, bet. 8th av. and Harlem R. | Jan. 8, 1859.. | Ward Nos. 1, 9 to 32 & 50 to 62 | \$1,474 78 | Common Council, Dec. 12, 1859. |
| 567 | 86th street, flagging, between 2d and 3d avenues.... | May 22, 1857.. | Whole list..... | 1,543 62 | " " Jan. 30, 1860. |
| | | | Total..... | \$3,018 40 | |

IN THE BUREAU OF ARREARS.

| FOLIO. | TITLES OF ASSESSMENT. | WHEN CONFIRMED. | IN WHOSE FAVOR (MAP OR WARD NUMBERS). | AMOUNT REMITTED. | BY WHAT AUTHORITY. |
|--------|--|--------------------|---|---------------------|--------------------------------|
| 499 | Broadway and 6th av. fencing, bet. 36th and 38th sts | Sept. 8, 1856. | Lots No. 1232 to 1234, 4171 to 4173 and 1225..... | \$159 05 | Common Council, Dec. 16, 1859. |
| 66 | 2d avenue, grading, between 53d and 86th streets. | Nov. 25, 1854.. | Geo. J. Gregory..... | 20 72 | " " Dec. 27, 1859. |
| 801 | 49th street, regulating, bet. 5th av. and Broadway.. | Dec. 11, 1850.. | Estate of J. C. Thwing..... | 13 84 | Comptroller, Feb. 21, 1860. |
| 805 | 54th street, regulating, bet. 5th av. and Broadway.. | May 18, 1850.. | Do do..... | 187 34 | " " " " |
| 805 | 10th avenue, regulating, bet. Broadway and 86th st. | Jan. 16, 1851.. | Do do..... | 88 50 | " " " " |
| 811 | 32d street, pave and flag, between 6th and 7th avs.. | Feb. 6, 1856.. | Ward No. 3142..... | 30 00 | June 12, 1860. |
| 953 | 40th and 43d sts, filling, between 10th and 11th avs. | Nov. 20, 1853.. | Ward No. 23..... | 141 97 | July 24, 1860. |
| 501 | 28th street, sewer, between 8th and 9th avenues.... | Jan. 30, 1857.. | Ward No. 1879..... | 18 72 | " " Aug. 18, 1860. |
| 518 | Columbia street, flag, &c., bet. Grand & Houston sts | Mar. 8, 1857.. | Jnd. Abraham & Hirsch Koch | 116 03 | Common Council, Oct. 22, 1860. |
| 424 | Gransevoort st., sewer, bet. 4th av. and Hudson R. | Mar. 19, 1854.. | Map No. 99, Ward No. 2637.. | 16 55 | " " Oct. 31, 1860. |
| 508 | 65th street, well and pump, bet. 1st and 2d avenues. | Aug. 15, 1856.. | Fitch & Crumbie..... | 183 58 | Comptroller, Nov. 5, 1860. |
| 588 | 49th and 53d sts., sewer, between 2d and 3d avenues | Dec. 26, 1857.. | Lot Nos. 20 to 28 and 45 to 53 | 16 56 | " " Nov. 16, 1860. |
| 346 | 4th avenue, opening, between 38th and 136th streets | Dec. 8, 1853.. | Corporation..... | 50 00 | " " Nov. 24, 1860. |
| 173 | 6th av., reg. and pave, bet. 42d and 48th streets.... | Oct. 23, 1856.. | Jews' Hospital..... | 82 75 | Common Council, Dec. 13, 1860. |
| 101 | 69th, 70th and 71st sts., reg., bet. 7th and 8th avs.. | Feb. 24, 1855.. | P. Sammln..... | 199 34 | " " Nov. 28, 1860. |
| 587 | 49th and 53d sts., sewer, between 2d and 3d avenues | Dec. 26, 1857.. | Ward Nos. 21 to 29..... | 73 02 | Comptroller, Dec. 19, 1860. |
| 348 | 2d avenue, grading, between 28th and 53d street... | Nov. 25, 1854.. | Do do..... | 117 85 | " " " " |
| | | | Total..... | \$1,515 82 | |

RECAPITULATION.

**STATEMENT OF ABATEMENTS, REMISSIONS, AND CORRECTIONS OF TAXES,
in the Bureau of Arrears, during the year ending December 31, 1860.**

MONTH OF JANUARY, 1860.

| WARD. | YEAR. | NAME OR WARD NUMBER. | AMOUNT OF TAX. | BY WHOM AUTHORIZED. |
|-------|------------|--|-------------------|--|
| 22 | 1855 | Ward Nos. 22, 23 and 24..... | \$61 55 | Comptroller, January 3, 1860. |
| 12 | 1853 | Ward Nos. 29 to 32..... | 1 86 | do. do. 4, " |
| 15 | 1855 | Ward No. 2054..... | 132 66 | do. do. 5, " |
| 12 | 1858 | Ward Nos. 35 to 38..... | 10 28 | do. do. 5, " |
| 9 | 1858 | Ward No. 2079..... | 73 36 | do. do. 6, " |
| 18 | 1853 | Ward Nos. 1957, 1958, 1959 and 1960..... | 215 95 | Common Council, Dec. 31, 1859. |
| 8 | 1858 | Ward No. 18..... | 328 07 | Comptroller, January 7, 1860. |
| 11 | 1858 | Ward No. 2543..... | 53 80 | do. do. 6, " |
| 19 | 1857 | Ward Nos. 41 to 46..... | 12 06 | do. do. 7, " |
| 19 | 1858 | Ward No. 39..... | 5 86 | do. do. 9, " |
| 9 | 1857 | Ward No. 2620..... | 46 69 | do. do. 11, " |
| 9 | 1858 | Ward No. 2620..... | 48 91 | do. do. 11, " |
| 11 | 1857 | Ward No. 1103..... | 62 25 | do. do. 14, " |
| 12 | 1858 | Ward No. 1169..... | 18 67 | do. do. 16, " |
| 20 | 1857 | Ward No. 4222..... | 36 00 | do. do. 17, " |
| 11 | 1857 | Ward No. 1540..... | 33 18 | do. do. 17, " |
| 8 | 1858 | Ward No. 334..... | 105 97 | do. do. 20, " |
| 17 | 1857 | Ward No. 3015..... | 15 56 | do. do. 18, " |
| 19 | 1858 | Ward No. 31..... | 7 78 | do. do. 21, " |
| 18 | 1856 | Ward No. 4601½..... | 82 98 | do. do. 20, " |
| 6 | 1856 | Ward No. 1137..... | 55 32 | Common Council, Dec. 30, 1859. |
| 19 | 1858 | Ward No. 23..... | 6 59 | Comptroller, January 23, 1860. |
| 20 | 1857 | Ward No. 1508..... | 31 12 | do. do. 23, " |
| 19 | 1855 | Ward Nos. 3950 and 3951..... | 8 64 | do. do. 24, " |
| 19 | 1858 | Ward No. 37..... | 5 86 | do. do. 25, " |
| 22 | 1855 | Ward No. 8..... | 30 28 | do. do. 21, " |
| 12 | 1855 | Ward No. 20..... | 2 16 | do. do. 26, " |
| 15 | 1858 | Ward No. 1661..... | 57 06 | do. do. 27, " |
| 18 | 1857 | Ward No. 967..... | 171 20 | Common Council, Jan. 16, " |
| 5 | 1858 | Ward No. 1009..... | 65 21 | Comptroller, January 28, " |
| 3 | 1858 | Ward No. 181..... | 195 64 | do. do. 28, " |
| 19 | 1856 | Ward Nos. 23 and 24..... | 7 11 | do. Novem'r 4, 1859. |
| 19 | 1857 | Ward No. 5..... | 9 38 | do. January 28, 1860. |
| 19 | 1858 | Ward No. 5..... | 14 00 | do. do. 28, " |
| 17 | 1858 | Ward No. 1060..... | 53 80 | do. do. 18, " |
| 18 | 1857 | Ward No. 1423..... | 77 82 | do. do. 31, " |
| 14 { | 1855 | Ward Nos. 841, 840, 839, 842, 843, 844, 920, 921, } 25, 38 B..... | 403 99 | do. do. 31, " |
| 10 | 1855 | Ward No. 1195..... | 72 36 | do. do. 31, " |
| 7 | 1855 | Ward Nos. 264, 265, 266 and 267..... | 253 26 | do. do. 31, " |
| 12 | 1849 | Ward Nos. 1 to 4..... | 3 16 | do. April 2, 1859. |
| 13 | 1853 | Ward Nos. 331 and 332..... | 04 | Common Council, Oct. 22, " |
| 13 | 1854 | Ward No. 649..... | 22 21 | Comptroller, Sept'ber 27, " |
| 12 | 1855 | Ward Nos. 1 to 4..... | 9 22 | do. April 2, " |
| 12 | 1856 | Ward Nos. 1 to 4..... | 10 53 | do. do. 2, " |
| 12 | 1857 | Ward Nos. 1 to 4..... | 5 72 | do. do. 2, " |
| 15 | 1858 | Ward No. 705..... | 200 53 | do. Sep'ber 30, " |
| 19 | 1856 | Ward Nos. 48 to 50..... | 01 | do. Nov'r 8, " |
| | | | \$3,123 64 | |
| | 1852 | Sundry Corporation property..... | \$148 96 | Comptroller, at various times during the month. |
| | 1853 | Sundry Corporation property..... | 124 83 | |
| | 1854 | Sundry Corporation property..... | 245 35 | |
| | 1855 | Sundry Corporation property..... | 2,204 29 | |
| | 1856 | Sundry Corporation property..... | 106 49 | |
| | 1857 | Sundry Corporation property..... | 147 32 | |
| | 1858 | Sundry Corporation property..... | 148 31 | |
| | | | 3,125 55 | |
| | Total..... | | \$6,249 19 | |

ARATEMENTS AND REMISSIONS OF TAXES—Continued.

MONTH OF FEBRUARY, 1860.

| WARD. | YEAR. | NAME OR WARD NUMBER. | AMOUNT OF TAX. | BY WHOM AUTHORIZED. |
|-------|-------|---|----------------|-------------------------------|
| 22 | 1856 | Ward No. 29 to 25..... | \$239 50 | Comptroller, Nov. 2, 1860. |
| 12 | 1858 | Ward No. 4..... | 2 93 | do. do. 2, " |
| 17 | 1855 | Ward No. 2217..... | 60 30 | do. do. 3, " |
| 19 | 1858 | Ward No. 16..... | 5 12 | do. do. 3, " |
| 15 | 1856 | Ward No. 1381..... | 74 06 | Common Council, Feb. 3, 1860. |
| 16 | 1858 | Ward No. 3131..... | 130 00 | do. do. 3, " |
| 1 | 1858 | Ward No. 882..... | 97 82 | do. do. 6, " |
| 16 | 1855 | Ward Nos. 3099 and 3100..... | 68 24 | do. (Ap. 24, '58) Feb. 3, '60 |
| 11 | 1856 | Ward No. 2244..... | 31 80 | Comptroller, Feb. 8, 1860. |
| 11 | 1858 | Ward No. 2244..... | 42 38 | do. do. 8, " |
| 9 | 1857 | Ward No. 503..... | 28 00 | do. do. 9, " |
| 17 | 1857 | Ward No. 1250..... | 40 46 | do. do. 9, " |
| 17 | 1858 | Ward No. 2983..... | 50 54 | do. do. 10, " |
| 21 | 1858 | Ward No. 3414..... | 57 06 | do. do. 9, " |
| 19 | 1858 | Ward No. 33 to 35..... | 15 36 | do. do. 11, " |
| 9 | 1858 | Ward No. 720..... | 73 36 | do. do. 11, " |
| 19 | 1855 | Ward No. 21..... | 4 05 | do. do. 9, " |
| 19 | 1855 | Ward No. 48½..... | 40 33 | do. do. 9, " |
| 12 | 1857 | Ward Nos. 3 to 6, 17 to 22, 45 to 48, 50, and 60..... | 31 58 | do. do. 9, " |
| 21 | 1857 | Ward Nos. 2613 and 2614..... | 37 34 | do. do. 9, " |
| 11 | 1858 | Ward No. 331..... | 37 49 | do. do. 9, " |
| 19 | 1855 | Ward No. 14..... | 11 52 | do. do. 9, " |
| 7 | 1858 | Ward No. 1352..... | 19 56 | do. do. 15, " |
| 12 | 1855 | Lots Nos. 20 to 22, 51, 52, 29, 30, 31, to 36..... | 89 02 | do. do. 15, " |
| 17 | 1858 | Ward No. 2462..... | 97 82 | do. do. 16, " |
| 12 | 1858 | Ward Nos. 20 to 22, 51 to 52..... | 62 25 | do. do. 17, " |
| 22 | 1855 | Ward No. 4..... | 2 70 | do. do. 17, " |
| 19 | 1855 | Ward Nos. 23 to 25..... | 20 | do. do. 18, " |
| 12 | 1855 | Ward Nos. 5 to 8, 17, 51 to 56, 63, 61..... | 10 00 | do. do. 22, " |
| 12 | 1855 | West of Kingsbridge Road, part No. 7, 12½ acres | 10 00 | do. do. 22, " |
| 7 | 1852 | Bulkheads..... | 108 02 | do. do. 22, " |
| 16 | 1852 | Bulkheads..... | 9 67 | do. do. 22, " |
| 18 | 1852 | Bulkheads..... | 474 26 | do. do. 22, " |
| 7 | 1853 | Bulkheads..... | 257 56 | do. do. 22, " |
| 16 | 1853 | Bulkheads..... | 37 02 | do. do. 22, " |
| 7 | 1854 | Bulkheads..... | 170 01 | do. do. 22, " |
| 7 | 1855 | Bulkheads..... | 279 47 | do. do. 22, " |
| 8 | 1855 | Bulkheads..... | 30 15 | do. do. 22, " |
| 3 | 1856 | Bulkheads..... | 20 74 | do. do. 22, " |
| 7 | 1856 | Bulkheads..... | 315 82 | do. do. 22, " |
| 7 | 1857 | Bulkheads..... | 360 67 | do. do. 22, " |
| 8 | 1857 | Bulkheads..... | 70 03 | do. do. 22, " |
| 13 | 1857 | Bulkheads..... | 77 81 | do. do. 22, " |
| 18 | 1857 | Bulkheads..... | 451 35 | do. do. 22, " |
| 3 | 1858 | Bulkheads..... | 39 12 | do. do. 22, " |
| 7 | 1858 | Bulkheads..... | 353 37 | do. do. 22, " |
| 8 | 1858 | Bulkheads..... | 73 36 | do. do. 22, " |
| 22 | 1857 | Ward No. 59..... | 8 04 | do. do. 18, " |
| | 1852 | Sundry Corporation Property..... | \$136 95 | } do. during month. |
| | 1853 | Sundry Corporation Property..... | 261 32 | |
| | 1854 | Sundry Corporation Property..... | 328 59 | |
| | 1855 | Sundry Corporation Property..... | 301 79 | |
| | 1857 | Sundry Corporation Property..... | 89 36 | |
| | 1858 | Sundry Corporation Property..... | 143 29 | |
| | | | 1,261 30 | |
| | | Total..... | \$5,868 56 | |

ABATEMENTS AND REMISSIONS OF TAXES—Continued.

MONTH OF MARCH, 1860.

| WARD. | YEAR. | NAME OR WARD NUMBER. | AMOUNT OF TAX. | BY WHOM AUTHORIZED. |
|------------|-------|----------------------------------|----------------|--------------------------------|
| 12 | 1856 | Ward Nos. 34 to 36..... | \$5 82 | Comptroller, March 1, 1860. |
| 12 | 1855 | Ward Nos. 12 and 13..... | 4 00 | do. do. 8, " |
| 12 | 1857 | Ward No. 45..... | 4 29 | do. do. 5, " |
| 19 | 1857 | Ward No. 64..... | 12 00 | do. do. 8, " |
| 14 | 1856 | Ward No. 863..... | 106 49 | do. do. 8, " |
| 12 | 1854 | Ward No. 50..... | 89 | do. Jan. 11, " |
| 12 | 1857 | Ward No. 50..... | 2 68 | do. do. 11, " |
| 11 | 1856 | Ward No. 439 D..... | 34 57 | do. March 10, " |
| 16 | 1858 | Ward No. 2165..... | 21 19 | do. do. 13, " |
| 16 | 1856 | Ward No. 2994..... | 59 48 | do. do. 14, " |
| 16 | 1856 | Ward No. 3929..... | 76 06 | do. do. 14, " |
| 12 | 1855 | Ward Nos. 61 and 62..... | 5 44 | do. do. 14, " |
| 16 | 1856 | Ward No. 3944½..... | 76 06 | do. do. 15, " |
| 16 | 1857 | Ward No. 3944½..... | 93 38 | do. do. 15, " |
| 19 | 1857 | Ward Nos. 19 and 61..... | 18 76 | do. Feb'y 6, " |
| 22 | 1854 | Ward No. 17..... | 4 46 | do. do. 6, " |
| 7 | 1854 | Ward No. 1816..... | 23 55 | Common Council, March 5, 1860. |
| 19 | 1851 | Ward Nos. 16 and 17..... | 2 68 | Comptroller, do. 19, " |
| 19 | 1857 | Ward No. 18..... | 17 16 | do. do. 16, " |
| 18 | 1853 | Ward No. 4199..... | 25 01 | do. February 16, " |
| 18 | 1852 | Ward No. 698..... | 15 47 | do. March 17, " |
| 19 | 1856 | Ward No. 40..... | 2 71 | do. do. 20, " |
| 7 | 1842 | Bulkheads..... | 53 93 | do. do. 21, " |
| 3 | 1844 | Bulkheads..... | 32 35 | |
| 8 | 1844 | Bulkheads..... | 19 67 | |
| 9 | 1847 | Bulkheads..... | 34 22 | |
| 8 | 1848 | Bulkheads..... | 24 79 | |
| 3 | 1848 | Bulkheads..... | 80 85 | |
| 13 | 1848 | Bulkheads..... | 64 68 | |
| 3 | 1849 | Bulkheads..... | 88 74 | |
| 7 | 1849 | Bulkheads..... | 9 46 | |
| 8 | 1849 | Bulkheads..... | 27 21 | |
| 9 | 1849 | Bulkheads..... | 18 93 | |
| 13 | 1849 | Bulkheads..... | 118 32 | |
| 3 | 1850 | Bulkheads..... | 85 31 | |
| 7 | 1850 | Bulkheads..... | 224 06 | |
| 2 | 1851 | Bulkheads..... | 335 72 | |
| 7 | 1851 | Bulkheads..... | 64 82 | |
| 8 | 1851 | Bulkheads..... | 56 08 | |
| 9 | 1851 | Bulkheads..... | 135 07 | |
| 4 | 1855 | Ward No. 313..... | 42 21 | do. do. 22, " |
| 21 | 1855 | Ward Nos. 1296 and 1297..... | 102 51 | Common Council, April 24, " |
| 16 | 1858 | Ward No. 3190..... | 163 03 | Comptroller, March 27, " |
| 11 | 1856 | Ward No. 2559½..... | 33 19 | do. do. 28, " |
| 22 | 1856 | Ward Nos. 27 and 28..... | 36 | do. do. 30, " |
| | 1853 | Sundry Corporation Property..... | 14 80 | do. Feb'y 20, " |
| Total..... | | | \$2,448 40 | |

MONTH OF APRIL, 1860.

| WARD. | YEAR. | NAME OR WARD NUMBER. | AMOUNT OF TAX. | BY WHOM AUTHORIZED. |
|----------------------|-------|--------------------------|----------------|-----------------------------|
| 19 | 1856 | Ward Nos. 11 and 12..... | \$7 42 | Comptroller, April 3, 1860. |
| 12 | 1856 | Ward Nos. 13 and 60..... | 6 44 | do. do. 4, " |
| 21 | 1858 | Ward No. 3825½..... | 81 51 | do. do. 4, " |
| 14 | 1857 | 223 Mulberry street..... | 3 00 | do. do. 9, " |
| 9 | 1858 | Ward No. 3042..... | 42 38 | do. do. 10, " |
| 19 | 1858 | Ward Nos. 22 and 23..... | 10 24 | do. do. 12, " |
| 4 | 1858 | Ward No. 715..... | 55 43 | do. do. 14, " |
| 22 | 1856 | Ward Nos. 35 and 36..... | 6 18 | do. do. 18, " |
| 21 | 1858 | Ward No. 3586½..... | 57 06 | do. do. 18, " |
| 1 | 1855 | Ward No. 1862..... | 40 00 | do. do. 12, " |
| 11 | 1858 | Ward No. 2769..... | 76 62 | do. do. 19, " |
| 12 | 1858 | Ward No. 5..... | 2 56 | do. do. 20, " |
| Carried forward..... | | | \$288 84 | |

ABATEMENTS AND REMISSIONS OF TAXES—Continued.

MONTH OF APRIL—Continued.

| WARD. | YEAR. | NAME OR WARD NUMBER. | AMOUNT OF TAX. | BY WHOM AUTHORIZED. |
|-------------|-------|--|----------------|------------------------------|
| | | Brought forward. | \$388 84 | |
| 19 | 1856 | Ward No. 31..... | 3 71 | Comptroller, April 21, 1860. |
| 19 | 1858 | Ward Nos. 33, 34, and 35..... | 17 58 | do. do. 21, " |
| 11 | 1858 | Ward No. 2110..... | 57 06 | do. do. 23, " |
| 12 | 1857 | Ward Nos. 15, 17..... | 6 40 | do. do. 24, " |
| 20 | 1855 | Ward No. 3725½..... | 96 48 | do. do. 27, " |
| 6 | 1855 | Triangle in Centre street at Reade street..... | 6 03 | do. do. 30, " |
| 6 | 1856 | Triangle in Centre street at Reade street..... | 6 91 | do. do. 30, " |
| 6 | 1857 | Triangle in Centre street at Reade street..... | 7 78 | do. do. 30, " |
| 6 | 1858 | Triangle in Centre street at Reade street..... | 4 89 | do. do. 30, " |
| Total | | | \$595 48 | |

MONTH OF MAY, 1860.

| WARD. | YEAR. | NAME OR WARD NUMBER. | AMOUNT OF TAX. | BY WHOM AUTHORIZED. |
|-------------|-------|--------------------------------|----------------|---------------------------|
| 9 | 1855 | Ward No. 2118 B..... | \$33 76 | Comptroller, May 3, 1860. |
| 9 | 1855 | Ward Nos. 3761 to 3760..... | 114 72 | do. do. 9, " |
| 12 | 1855 | Ward No. 21..... | 4 86 | do. do. 10, " |
| 12 | 1841 | Ward Nos. 33½, 39, and 40..... | 2 10 | do. do. 24, " |
| 17 | 1855 | Ward No. 3041..... | 72 36 | do. do. 25, " |
| 6 | 1855 | Ward No. 324..... | 54 27 | do. do. 31, " |
| Total | | | \$282 07 | |

MONTH OF JUNE, 1860.

| WARD. | YEAR. | NAME OR WARD NUMBER. | AMOUNT OF TAX. | BY WHOM AUTHORIZED. |
|-------------|-------|--|----------------|-------------------------------|
| 22 | 1855 | Ward No. 1..... | \$62 13 | Comptroller, June 4, 1860. |
| 21 | 1855 | Water front, Thirty-eighth and Thirty-ninth streets..... | 36 18 | do. do. 4, " |
| 21 | 1856 | Water front, Thirty-eighth and Thirty-ninth streets..... | 41 48 | do. do. 4, " |
| 14 | 1858 | Ward No. 699..... | 68 47 | do. do. 5, " |
| 12 | 1855 | Leake and Watts' Orphan Asylum..... | 329 86 | do. do. 8, " |
| 12 | 1853 | Ward Nos. 19 to 22..... | 3 18 | do. do. 7, " |
| 11 | 1856 | Ward No. 1306..... | 55 32 | do. do. 7, " |
| 21 | 1857 | Ward No. 1176½..... | 70 00 | do. do. 8, " |
| 11 | 1853 | Ward No. 1744..... | 20 30 | do. do. 5, " |
| 12 | 1855 | Ward No. 15..... | 9 75 | do. do. 9, " |
| 12 | 1856 | Ward No. 15..... | 11 14 | do. do. 9, " |
| 12 | 1857 | Ward No. 15..... | 12 06 | do. do. 9, " |
| 12 | 1858 | Ward No. 15..... | 13 19 | do. do. 9, " |
| 12 | 1859 | Ward No. 15..... | 22 01 | do. do. 9, " |
| 18 | 1855 | Ward No. 5722..... | 72 36 | Common Council, June 8, 1860. |
| 19 | 1858 | Ward No. 72..... | 7 33 | Comptroller, June 11, 1860. |
| 22 | 1858 | Ward No. 20..... | 8 79 | do. do. 12, " |
| 22 | 1855 | Ward No. 33..... | 7 57 | do. do. 13, " |
| 20 | 1853 | Ward No. 4334..... | 13 57 | do. do. 14, " |
| 19 | 1858 | Ward No. 16..... | 11 73 | do. do. 18, " |
| 19 | 1856 | Ward Nos. 26, 27, 28, 52 to 55..... | 221 19 | do. do. 18, " |
| 8 | 1855 | Ward No. 1181..... | 139 88 | do. do. 5, " |
| 8 | 1858 | Ward No. 2127..... | 81 51 | do. do. 25, " |
| 12 | 1855 | Ward Nos. 19 to 22..... | 23 04 | do. do. 16, " |
| 12 | 1856 | Ward Nos. 19 to 22..... | 21 05 | do. do. 16, " |
| 12 | 1857 | Ward Nos. 19 and 20..... | 14 28 | do. do. 16, " |
| 12 | 1856 | Ward Nos. 1, 5 to 19, and 50..... | 33 80 | do. do. 26, " |
| 5 | 1855 | Ward No. 726½..... | 19 29 | do. do. 27, " |
| 5 | 1855 | Ward No. 950..... | 12 06 | do. do. 27, " |
| 22 | 1854 | Ward Nos. 15 to 17, 19, 20, 13..... | 7 74 | do. do. 27, " |
| 5 | 1855 | Ward No. 720½..... | 19 89 | do. do. 27, " |
| Total | | | \$1,470 28 | |

ABATEMENTS AND REMISSIONS OF TAXES—Continued.

MONTH OF JULY, 1860.

| WARD. | YEAR. | NAME OR WARD NUMBER. | AMOUNT OF TAX. | BY WHOM AUTHORIZED. |
|------------|-------|---------------------------------|----------------|---------------------------------|
| 20 | 1855 | Ward No. 2240..... | \$30 15 | Comptroller, July 6, 18 0. |
| 12 | 1859 | Ward No. 38 and 39..... | 9 81 | do. do. 6, " |
| 19 | 1855 | Ward No. 81, 82, 33 and 34..... | 23 06 | do. do. 10, " |
| 22 | 1856 | Ward No. 6..... | 18 44 | } Common Council, July 2, 1860. |
| 22 | 1857 | Ward No. 6..... | 20 02 | |
| 21 | 1856 | Ward No. 2793..... | 76 00 | Comptroller, July 26, 1860. |
| 12 | 1856 | Ward No. 3823..... | 19 29 | do. do. 30, " |
| 11 | 1853 | Ward No. 2728½..... | 28 88 | do. do. 20, " |
| 11 | 1854 | Ward No. 2728½..... | 24 32 | do. do. 23, " |
| Total..... | | | \$249 53 | |

MONTH OF AUGUST, 1860.

| WARD. | YEAR. | NAME OR WARD NUMBER. | AMOUNT OF TAX. | BY WHOM AUTHORIZED. |
|------------|-------|-------------------------------------|----------------|------------------------------|
| 17 | 1858 | Ward No. 2164½..... | \$114 12 | Comptroller, August 3, 1860. |
| 7 | 1854 | Ward Nos. 201, 201½, 203, 203½..... | 63 46 | do. do. 10, " |
| 12 | 1857 | Ward No. 18..... | 2 80 | do. do. 15, " |
| 12 | 1858 | Ward No. 9..... | 7 33 | do. do. 23, " |
| 21 | 1858 | Ward No. 4199..... | 57 06 | do. do. 28, " |
| Total..... | | | \$244 83 | |

MONTH OF SEPTEMBER, 1860.

| WARD. | YEAR. | NAME OR WARD NUMBER. | AMOUNT OF TAX. | BY WHOM AUTHORIZED. |
|------------|-------|---------------------------|----------------|---------------------------------|
| 18 | 1852 | Ward No. 2955½..... | \$48 35 | Comptroller, September 4, 1860. |
| 18 | 1853 | Ward No. 2955½..... | 61 71 | do. do. 4, " |
| 22 | 1852 | Ward Nos. 52 and 53..... | 7 14 | } do. do. 14, " |
| 22 | 1853 | Ward Nos. 52 and 53..... | 10 24 | |
| 22 | 1854 | Ward Nos. 52 and 53..... | 11 61 | } do. do. 20, " |
| 7 | 1858 | Ward No. 1441..... | 57 06 | |
| 21 | 1857 | Ward Nos. 616 to 620..... | 342 39 | do. do. 20, " |
| 19 | 1854 | Ward Nos. 51 and 52..... | 10 72 | do. do. 1, " |
| Total..... | | | \$549 22 | |

MONTH OF OCTOBER, 1860.

| WARD. | YEAR. | NAME OR WARD NUMBER. | AMOUNT OF TAX. | BY WHOM AUTHORIZED. |
|------------|-------|----------------------|----------------|-------------------------------|
| 7 | 1858 | Ward No. 1438..... | \$23 81 | Comptroller, October 2, 1860. |
| 22 | 1856 | Ward No. 61½..... | 10 53 | } do. do. 22, " |
| 22 | 1857 | Ward No. 61½..... | 21 45 | |
| 22 | 1858 | Ward No. 61½..... | 35 79 | |
| 22 | 1859 | Ward No. 61½..... | 44 80 | |
| Total..... | | | \$136 38 | |

MONTH OF NOVEMBER, 1860.

| WARD. | YEAR. | NAME OR WARD NUMBER. | AMOUNT OF TAX. | BY WHOM AUTHORIZED. |
|------------|-------|----------------------------------|----------------|---------------------------------|
| 2 | 1843 | Ward No. 594..... | \$56 58 | Comptroller, November 12, 1860. |
| 5 | 1859 | Widening Reade street..... | 89 60 | do. do. 15, " |
| 11 | 1855 | Ward No. 1936..... | 44 02 | do. do. 17, " |
| 12 | 1841 | Ward Nos. 37 to 44..... | 8 00 | do. do. 21, " |
| 12 | 1842 | Ward Nos. 11, 12, 36 to 46..... | 14 70 | do. do. 26, " |
| | 1846 | Sundry Corporation Property..... | \$33 59 | } do. do. 15, " |
| | 1847 | Sundry Corporation Property..... | 32 86 | |
| | 1848 | Sundry Corporation Property..... | 33 41 | |
| | 1849 | Sundry Corporation Property..... | 36 67 | |
| Total..... | | | \$348 23 | |

ABATEMENTS AND REMISSIONS OF TAXES—Continued.

MONTH OF DECEMBER, 1860.

| WARD | YEAR. | NAME OR WARD NUMBER. | AMOUNT OF TAX. | BY WHOM AUTHORIZED. |
|------|-------|----------------------------------|-------------------|---|
| 12 | 1857 | Ward Nos. 51 to 53..... | \$10 05 | Comptroller, December 8, 1860. |
| 19 | 1859 | Ward No. 62..... | 19 71 | do. do. 6, ¹⁹ |
| 9 | 1854 | Ward No. 3355..... | 50 77 | do. do. 8, ¹⁹ |
| 17 | 1857 | Ward No. 2989..... | 46 69 | do. do. 16, ¹⁹ |
| 12 | 1856 | Ward Nos. 16 and 17..... | 4 94 | do. do. 12, ¹⁹ |
| 10 | 1859 | Ward No. 689..... | 80 64 | Common Council, Nov. 22, ¹⁹ |
| 19 | 1856 | Ward Nos. 69 and 70..... | 12 36 | Comptroller, Decemb'r 15, ¹⁹ |
| 4 | 1856 | Ward No. 1120..... | 13 99 | do. do. 17, ¹⁹ |
| 12 | 1841 | Ward Nos. 27 to 30..... | 4 60 | do. do. 18, ¹⁹ |
| 1 | 1858 | Ward No. 736..... | 73 76 | do. do. 20, ¹⁹ |
| 18 | 1854 | Ward No. 63..... | 47 59 | do. do. 12, ¹⁹ |
| 6 | 1859 | Widening Duane street..... | 188 71 | do. November 2, ¹⁹ |
| 11 | 1856 | Ward No. 2273..... | 55 32 | do. January 3, 1861. |
| 11 | 1857 | Ward No. 2273..... | 62 25 | do. do. 3, ¹⁹ |
| 19 | 1858 | Ward No. 44..... | 12 45 | do. do. 3, ¹⁹ |
| 22 | 1858 | Ward No. 59..... | 14 00 | do. do. 2, ¹⁹ |
| 12 | 1855 | Ward No. 46..... | 1 89 | do. do. 5, ¹⁹ |
| 21 | 1858 | Ward No. 2238..... | 97 82 | do. do. 5, ¹⁹ |
| 18 | 1858 | Ward No. 6112..... | 65 21 | do. do. 5, ¹⁹ |
| 6 | 1843 | 115 Walker street..... | 27 75 | do. do. 5, ¹⁹ |
| 17 | 1856 | Ward No. 2366..... | 55 32 | do. do. 5, ¹⁹ |
| 19 | 1856 | Ward No. 70..... | 6 18 | do. do. 8, ¹⁹ |
| 20 | 1857 | Ward No. 1395..... | 62 25 | do. do. 10, ¹⁹ |
| 21 | 1858 | Ward No. 2794..... | 81 51 | do. do. 9, ¹⁹ |
| 6 | 1858 | Ward No. 1076..... | 81 51 | do. do. 10, ¹⁹ |
| 12 | 1858 | Ward No. 31..... | 4 26 | do. do. 10, ¹⁹ |
| 19 | 1858 | Ward No. 469..... | 7 78 | do. do. 11, ¹⁹ |
| | 1855 | Sundry Corporation Property..... | \$51 85 | |
| | 1856 | Sundry Corporation Property..... | 59 46 | |
| | | | 111 31 | do. |
| | | Total..... | \$1,300 62 | |

RECAPITULATION.

STATEMENT showing the Monthly and Aggregate Amount of Taxes remitted and canceled in the Bureau of Arrears, during the year ending December 31, 1860.

| Month. | Tax of 1841. | Tax of 1842. | Tax of 1843. | Tax of 1844. | Tax of 1847. | Tax of 1848. | Tax of 1849. | Tax of 1850. | Tax of 1851. | Tax of 1852. | Tax of 1853. | Tax of 1854. | Tax of 1855. | Tax of 1856. | Tax of 1857. | Tax of 1858. | Tax of 1859. | Total. |
|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|
| January.. | | | | | | | \$3 16 | | | \$148 96 | \$342 68 | \$267 56 | \$3,178 41 | \$262 44 | \$648 30 | \$1,307 08 | | \$6,219 19 |
| February. | | | | | | | | | | 7 8 90 | 555 90 | 498 60 | 907 77 | 681 92 | 1,194 64 | 1,300 83 | | 6,868 56 |
| March..... | \$53 93 | | | \$52 02 | \$34 22 | \$170 32 | 262 66 | \$309 37 | \$594 37 | 15 47 | 40 71 | 33 90 | 148 72 | 400 16 | 148 33 | 184 22 | | 2,449 40 |
| April..... | | | | | | | | | | | | | 142 51 | 30 66 | 17 18 | 405 33 | | 595 93 |
| May..... | \$2 10 | | | | | | | | | | | | 279 97 | | | | | 292 07 |
| June..... | | | | | | | | | | | 37 05 | 7 74 | 782 09 | 383 98 | 98 34 | 191 02 | \$22 06 | 1,470 28 |
| July..... | | | | | | | | | | | 28 38 | 24 32 | 72 50 | 94 50 | 20 02 | | 9 81 | 249 53 |
| August..... | | | | | | | | | | | | 63 46 | | | 2 86 | 178 51 | | 244 83 |
| September | | | | | | | | | | 55 49 | 71 93 | 22 33 | | | 342 39 | 57 06 | | 549 22 |
| October... | | | | | | | | | | | | | | 10 53 | 21 45 | 59 60 | 44 80 | 136 33 |
| November | 8 00 | 14 70 | \$55 58 | 33 59 | 32 66 | \$33 41 | 36 67 | | | | | | | | | 44 02 | 89 60 | 348 23 |
| December. | 4 60 | | 27 75 | | | | | | | | | 98 86 | 63 74 | 207 57 | 181 24 | 438 30 | 289 08 | 1,300 62 |
| Total. | \$14 70 | \$68 63 | \$28 33 | \$5 61 | \$66 88 | \$203 73 | \$302 49 | \$309 37 | \$594 37 | \$948 82 | \$1,076 67 | \$1,016 27 | \$5,515 71 | \$2,071 76 | \$2,072 75 | \$4,266 57 | \$456 33 | \$19,742 99 |

Amount of remissions, cancellments, &c..... \$19,559 09
 " refunded from collections, for over-payments, prior to 1859..... 183 90
 Total as above..... \$19,742 99

**STATEMENT OF ABATEMENTS, REMISSIONS, AND CORRECTIONS OF CRO-
TON WATER RENTS, in the Bureau of Arrears, during the year ending Decem-
ber 31st, 1860.**

MONTH OF JANUARY, 1860.

| WARD. | YEAR. | WARD NUMBER. | AMOUNT. | BY WHOM AUTHORIZED. |
|------------|-------|--------------------------|----------|-------------------------------|
| 15 | 1854 | No. 2054..... | \$17 25 | Comptroller, January 5, 1860. |
| 4 | 1857 | No. 867..... | 9 20 | do. do. 19, " |
| 20 | 1855 | No. 3667..... | 9 20 | do. do. 23, " |
| 4 | 1854 | No. 1267..... | 10 35 | do. do. 23, " |
| 5 | 1854 | No. 746..... | 10 35 | do. do. 23, " |
| 8 | 1854 | No. 565..... | 11 50 | do. do. 23, " |
| 9 | 1854 | No. 2067..... | 6 90 | do. do. 23, " |
| 14 | 1854 | No. 776..... | 9 20 | do. do. 23, " |
| 14 | 1854 | Nos. 841, 921, 38 B..... | 23 00 | do. do. 31, " |
| 10 | 1854 | No. 1115..... | 11 50 | do. do. 31, " |
| Total..... | | | \$118 45 | |

MONTH OF FEBRUARY, 1860.

| WARD. | YEAR. | WARD NUMBER. | AMOUNT. | BY WHOM AUTHORIZED. |
|------------|-------|-------------------------|---------|-----------------------------|
| 21 | 1854 | Nos. 3942 and 3943..... | \$27 60 | Comptroller, Feb'y 4, 1860. |
| 19 | 1854 | No. 484..... | 16 10 | do. do. 9, " |
| 18 | 1854 | No. 6408..... | 10 35 | do. do. 23, " |
| 18 | 1855 | No. 6408..... | 10 35 | do. do. 28, " |
| Total..... | | | \$64 40 | |

MONTH OF MARCH, 1860.

| WARD. | YEAR. | WARD NUMBER. | AMOUNT. | BY WHOM AUTHORIZED. |
|------------|-------|---------------|---------|-----------------------------|
| 18 | 1853 | No. 5515..... | \$11 50 | Comptroller, March 2, 1860. |
| Total..... | | | \$11 50 | |

MONTH OF APRIL, 1860.

| WARD. | YEAR. | WARD NUMBER. | AMOUNT. | BY WHOM AUTHORIZED. |
|------------|-------|-------------------------|---------|------------------------------|
| 12 | 1857 | Nos. 58 and 60..... | \$9 20 | Comptroller, April 16, 1860. |
| 12 | 1858 | No. 60..... | 9 20 | do. do. 17, " |
| 18 | 1854 | Nos. 3944 and 3945..... | 17 25 | do. do. 17, " |
| 14 | 1855 | No. 341..... | 11 50 | do. do. 20, " |
| 11 | 1854 | No. 2686..... | 9 20 | do. do. 20, " |
| Total..... | | | \$56 35 | |

ABATEMENTS AND REMISSIONS OF CROTON WATER RENTS—Continued.**MONTH OF MAY, 1860.**

| WARD. | YEAR. | WARD NUMBER. | AMOUNT. | BY WHOM AUTHORIZED. |
|-------|-------|---------------------|---------|---------------------------|
| 12 | 1857 | Nos. 38 and 39..... | \$18 40 | Comptroller, May 9, 1860. |
| | | Total..... | \$18 40 | |

MONTH OF JUNE, 1860.

| WARD. | YEAR. | WARD NUMBER. | AMOUNT. | BY WHOM AUTHORIZED. |
|-------|-------|--------------------|---------|-----------------------------|
| 12 | 1856 | Nos. 14 to 16..... | \$11 50 | Comptroller, June 14, 1860. |
| 22 | 1854 | No. 22..... | 10 35 | do. do. 26, " |
| 22 | 1855 | No. 22..... | 10 35 | do. do. 26, " |
| 22 | 1856 | No. 22..... | 10 35 | do. do. 26, " |
| 22 | 1857 | No. 22..... | 10 35 | do. do. 26, " |
| 22 | 1858 | No. 22..... | 10 35 | do. do. 26, " |
| | | Total..... | \$63 25 | |

MONTH OF JULY, 1860.

| WARD. | YEAR. | WARD NUMBER. | AMOUNT. | BY WHOM AUTHORIZED. |
|-------|-------|---------------|---------|-----------------------------|
| 12 | 1854 | No. 3828..... | \$9 20 | Comptroller, July 30, 1860. |
| | | Total..... | \$9 20 | |

MONTH OF AUGUST, 1860.

| WARD. | YEAR. | WARD NUMBER. | AMOUNT. | BY WHOM AUTHORIZED. |
|-------|-------|---------------|---------|------------------------------|
| 20 | 1854 | No. 5024..... | \$12 65 | Comptroller, August 8, 1860. |
| 20 | 1855 | No. 5024..... | 12 65 | do. do. 8, " |
| | | Total..... | \$25 30 | |

MONTH OF SEPTEMBER, 1860.

| WARD. | YEAR. | WARD NUMBER. | AMOUNT. | BY WHOM AUTHORIZED. |
|-------|-------|---------------------|---------|------------------------------|
| 22 | 1852 | Nos. 52 and 53..... | \$6 90 | Comptroller, Sept. 14, 1860. |
| 22 | 1853 | Nos. 52 and 53..... | 8 05 | do. do. 14, " |
| | | Total..... | \$14 95 | |

MONTH OF NOVEMBER, 1860.

| WARD. | YEAR. | WARD NUMBER. | AMOUNT. | BY WHOM AUTHORIZED. |
|-------|-------|---------------|---------|-----------------------------|
| 21 | 1857 | No. 3180..... | \$8 05 | Comptroller, Nov. 10, 1860. |
| | | Total..... | \$8 05 | |

ABATEMENTS AND REMISSIONS OF CROTON WATER RENTS—Continued.

| MONTH OF DECEMBER, 1860. | | | | |
|---------------------------------|--------------|----------------------------|----------------|-----------------------------|
| WARD. | YEAR. | WARD NUMBER. | AMOUNT. | BY WHOM AUTHORIZED. |
| 19 | 1855 | Nos. 43 and 44..... | \$25 30 | Comptroller, Dec. 24, 1860. |
| 10 | 1857 | Nos. 43 and 44..... | 11 50 | do. do. 24, " |
| 10 | 1858 | Nos. 43 and 44..... | 11 50 | do. do. 24, " |
| 12 | 1856 | Nos. 43 and 44..... | 16 10 | do. January 5, 1861. |
| 8 | 1856 | No. 1648, Corporation..... | 11 50 | do. do. 9, " |
| 8 | 1857 | No. 1648, Corporation..... | 11 50 | do. do. 9, " |
| 8 | 1858 | No. 1648, Corporation..... | 11 50 | do. do. 9, " |
| Total..... | | | \$98 90 | |

RECAPITULATION.

| | |
|----------------|-----------------|
| January..... | \$118 45 |
| February..... | 64 40 |
| March..... | 11 50 |
| April..... | 56 35 |
| May..... | 18 40 |
| June..... | 63 25 |
| July..... | 9 20 |
| August..... | 25 30 |
| September..... | 14 95 |
| November..... | 8 05 |
| December..... | 98 90 |
| Total..... | <u>\$488 75</u> |

CORPORATION OF THE CITY OF NEW YORK.

DEPARTMENT OF FINANCE—BUREAU OF ARREARS.

BALANCE SHEET OF LEDGER OF CLERK OF ARREARS, DEC. 31, 1860.

| FOLIO. | TITLES OF ACCOUNTS. | DEBIT BALANCES. | CREDIT BALANCES. |
|--------|---|--------------------|---------------------|
| 25 | Tax of the year 1841..... | \$326 10 | |
| 26 | Tax of the year 1842..... | 761 67 | |
| 27 | Tax of the year 1843..... | 393 97 | |
| 28 | Tax of the year 1844..... | 258 66 | |
| 29 | Tax of the year 1845..... | 137 26 | |
| 30 | Tax of the year 1846..... | 315 45 | |
| 31 | Tax of the year 1847..... | 176 43 | |
| 32 | Tax of the year 1848..... | 266 31 | |
| 33 | Tax of the year 1849..... | 294 36 | |
| 34 | Tax of the year 1850..... | 547 10 | |
| 35 | Tax of the year 1851..... | 661 28 | |
| 50 | Tax of the year 1852..... | 372 51 | |
| " | Tax of the year 1853..... | 2,013 54 | |
| 48 | Tax of the year 1854..... | 2,939 20 | |
| 58 | Tax of the year 1855..... | 5,257 96 | |
| 615 | Tax of the year 1856..... | 137,069 72 | |
| 628 | Tax of the year 1857..... | 243,853 42 | |
| 86 | Tax of the year 1858..... | 338,396 19 | |
| 537 | Tax of the year 1859..... | 602,209 61 | |
| | | \$1,336,250 74 | |
| 186 | Croton Water Rent of 1852 and 1853..... | \$0 27 | |
| 171 | Croton Water Rent of 1854..... | | \$3 60 |
| 608 | Croton Water Rent of 1855..... | 7,953 43 | |
| 577 | Croton Water Rent of 1856..... | 11,529 53 | |
| 584 | Croton Water Rent of 1857..... | 16,178 35 | |
| 591 | Croton Water Rent of 1858..... | 21,002 56 | |
| | | 56,664 14 | |
| 604 | The Mayor, Aldermen, and Commonalty of New York ... | | 2,356,294 03 |
| 618 | Cash | | 2 00 |
| 118 | Redemptions | | 8,508 68 |
| 120 | Citizens' Bank—Redemption Deposits..... | 8,510 68 | |
| 132 | Assessments, as detailed in Ledger | 911,356 52 | 638 73 |
| 1002 | Corporation Purchase of Lands sold for Assessments..... | 85,142 43 | |
| 899 | Interest on Assessments in suspense | | 31,683 49 |
| 899 | Expenses on Sale for Assessments in suspense..... | | 793 98 |
| | | \$2,397,924 51 | \$2,397,924 51 |

E. E.
New York, December 31, 1860.

JAMES W. DOMINICK,
Book-keeper.

JOSEPH C. PINCKNEY,
Clerk of Arrears.

THE COMMISSIONERS OF TAXES AND ASSESSMENTS.

MODE OF ASSESSING PROPERTY FOR TAXES IN THE CITY AND COUNTY OF NEW YORK.

All assessments for Taxes were, from an early day, down to the year 1857, made by officers annually chosen for that purpose, in the several wards of the city, there being two Assessors for each ward. They were required to return their assessment rolls to the Comptroller, who delivered the same to the Supervisors for their action.

By an act passed April 20, 1830, it was made the duty of the Assessors, before proceeding to assess the property in their respective wards, to meet together on a given day, and appoint from among themselves a President and Secretary, and organize themselves into a Board, to be called the "General Board of Assessors," and said Board were authorized to review the assessments in the several wards, and equalize the valuations, which being done, their secretary was directed to deliver the corrected assessment rolls to the Supervisors.

The Act (chap. 121) passed March 30, 1850, provided that the Assessors to be elected at the next ensuing election, should be classified by lot, to be drawn by the Clerk of the Common Council in the presence of the Board of Aldermen, immediately after their election; the classes to be numbered respectively "one" and "two," for each ward, and the Assessors of the first class to hold their office for one year, and those of the second class for two years, from the first of January, 1851, and at each succeeding annual election, one Assessor should be elected from each ward, who should hold his office for two years from the first day of January thereafter.

It also required the Assessors, before they assessed the property in their respective wards, to meet and choose officers, and organize themselves into a Board, in the same manner as prescribed by the act of 1830, the said Board to be known as the "Board of Assessors," and they were empowered to make such rules as they should deem best calculated to produce equality and uniformity in the assessments, and to insure the assessment of all property subject to taxation.

Said act further provided for the appointment, by the Board of Supervisors, of three persons, to be known as "Tax Commissioners," to be classified by lot by the Clerk of the Supervisors, and to hold their offices, one until Dec. 31, 1851, one until Dec. 31, 1852, and the other until Dec. 31, 1853; the Board of Supervisors within thirty days before the expiration of the term of any Tax Commissioner thereafter, to make a similar appointment for the three succeeding years.

It was made the duty of the Tax Commissioners, to keep in their office suitable books, containing a record of all information which they could obtain in respect to the taxable property, or persons liable to taxation, in the city, and of all changes in the division of real property, and to preserve all maps, and file all assessment rolls furnished them by the Assessors. On the completion of their assessment rolls for the several wards, the Board of Assessors were required to deliver them to

MODE OF ASSESSING PROPERTY FOR TAXES—CONTINUED.

the Tax Commissioners, with their book of minutes, who, thereupon, after giving public notice thereof, proceeded to examine and compare said rolls, and to make all necessary alterations and corrections, to cause the assessments to be equal throughout the city, and to reduce any assessment on being satisfied that it was too high. The rolls, being thus corrected, were delivered by the Tax Commissioners to the Comptroller, who delivered them to the Supervisors at a meeting held for that purpose.

An Act (chap. 677) passed April 16, 1857, provided that the three Tax Commissioners should thereafter be designated "Commissioners of Taxes and Assessments," and that the persons then holding such offices should continue to hold the same until the first Monday of July, 1859, when their several terms should expire. It also provided that the Supervisors should, on the first Monday of June, 1859, and every third year thereafter, elect by ballot the said three Commissioners of Taxes and Assessments. In addition to the duties previously prescribed by law, the said Act required that the Commissioners, by three of their deputies, to be by them selected for that purpose, should perform the duties which, up to that time, had been discharged by the officers of the Bureau of Assessments in the Street Department, which Bureau was thereby abolished, and all powers and duties then possessed by the Street Commissioner, or by his department, in regard to making special assessments for street and other improvements, were devolved upon the Commissioners of Taxes and Assessments. The offices of Ward Assessors, as the same then existed, were also abolished, and the powers and duties performed by them, relative to the assessment of real and personal property for taxes, were vested in twelve Deputy Tax Commissioners, to be appointed by, and to perform their duties under the direction of, the Commissioners of Taxes and Assessments.

By chap. 302 of the Laws of 1859, the above Act of 1857 was repealed, and the offices of Commissioners of Taxes and Assessments and Deputy Commissioners abolished, and it was provided that three Commissioners of Taxes and Assessments should thereafter be appointed by the Comptroller of the city of New York, and hold their office for the term of five years. This Board appoints, not to exceed twelve persons, known as Deputy Tax Commissioners, whose duty it is, under the direction of the Board, to assess all the taxable property in the several districts that may be assigned to them for that purpose by the Commissioners, and to furnish to them, under oath, a detailed statement of all such property; and that they have personally examined each and every house, building, lot, pier, or other assessable property, giving the street and ward map number of such real estate embraced within said districts, together with the name of the owner or occupant, if known, and, in their judgment, the sum for which such property, under ordinary circumstances, would sell, with such other information, in detail, as the said Commissioners may, from time to time, require.

The Deputies commence making these valuations on the first Monday in September in each year.

MODE OF ASSESSING PROPERTY FOR TAXES—CONTINUED.

The assessed valuations so made are entered, in detail, in books kept by the Commissioners, called "The annual record of the assessed valuations of real and personal estate," which are required to be kept open for examination and correction, from the second Monday in January until the first day of May in each year, when they are closed. During the time the books are so open, the Commissioners are required to advertise the fact in the newspapers, or in such manner as they may deem most advisable; and, during that time, application may be made by any person aggrieved by the assessed valuation of his real or personal estate, to have the same corrected. If such application be made in relation to the assessed valuation of real estate, it must be made in writing, stating the ground of objection thereto. If in relation to personal property, the applicant shall be examined, upon oath, by the Commissioners; and in either case, the Commissioners are authorized to make corrections in the valuations, if, in their judgment, the same are erroneous.

On the first day of May in each year, the Commissioners are required to have prepared from the "books of annual record," assessment rolls or tax books for each ward, and to annex to each roll their certificate, that the same is correct, which rolls must be delivered, on the first Monday of July in each year, to the Supervisors of the County of New York, who are required to meet on that day, at the City Hall, for the purpose of receiving the same.

The Supervisors are required to make corrections in the description of real estate of non-residents, and to insert in a column in said rolls, the amount of tax to be paid upon the property, real and personal, assessed therein. They must then, on or before the first day of September thereafter, deliver the corrected and completed rolls to the Receiver of Taxes, with the proper warrants for the collection of said taxes.

All real and personal property, including household furniture, moneys, goods, chattels, debts due from solvent debtors, public stocks, and stocks in moneyed corporations, are liable to taxation, except so much as is exempt from execution, and except certain property specially exempted, such as church, school and college property, &c.

The Supervisors cannot make any reduction in any assessment on real or personal estate, unless it shall appear, under oath, that the party aggrieved, was unable to attend within the period prescribed for the correction of taxes, by reason of sickness or absence from the city.

The Supervisors may remit or reduce a tax imposed, for good cause shown by affidavit; but such reduction or remission must be made before the collection of the tax, and the application therefor must be made within six months from the delivery of the books to the Receiver for collection of the taxes.

TAX COMMISSIONERS.

The following-named persons were appointed by the Supervisors under the act of 1850:

MODE OF ASSESSING PROPERTY FOR TAXES—CONTINUED.

| WHEN APPOINTED. | NAMES. | TERMS TO EXPIRE |
|---------------------|------------------------|-------------------|
| April 17, 1850..... | Jonathan W. Allen..... | December 31, 1851 |
| do. | George H. Purser | do. 1852 |
| do. | John Delamater..... | do. 1853 |
| Dec. 5, 1851 | Jonathan W. Allen..... | do. 1854 |
| Dec. 6, 1852 | George H. Purser..... | do. 1855 |
| Dec. 30, 1853 | William J. Peck..... | do. 1856 |
| Dec. 7, 1854 | Jonathan W. Allen..... | do. *1857 |
| Dec. 13, 1855 | Amor J. Williamson.... | do. *1858 |
| Dec. 3, 1856 | Josiah W. Brown..... | do. *1859 |

COMMISSIONERS OF TAXES AND ASSESSMENTS.

The following-named persons were appointed by the Comptroller under the Act of 1859:

| WHEN APPOINTED. | NAMES. | TERMS EXPIRE. |
|------------------|-------------------------|---------------|
| May 3, 1859..... | Jonathan W. Allen..... | May 2, 1864 |
| do. | Amor J. Williamson..... | do. |
| do. | Josiah W. Brown..... | do. |

MODE OF MAKING SPECIAL ASSESSMENTS FOR STREET AND OTHER IMPROVEMENTS.

The act chap. 302 of the laws of 1859, provides as follows:

§ 15. The Commissioners of Taxes and Assessments shall appoint three skillful and competent disinterested persons, citizens of the United States, and residents of the city of New York, who shall constitute a board, to be known as The Board of Assessors, and who shall be charged with the duty of making the estimates and assessments required by law, for building wells, erecting pumps, pitching paving, regulating and repairing streets, constructing sewers, fencing vacant lots and public slips, and all other improvements directed by Corporation ordinance, for which an assessment may be made.

§ 16. The said Board of Assessors, or a majority thereof, shall make all estimates and assessments, give all notices, receive and pass upon all objections, and certify to the Common Council in accordance with the existing laws relative to all such matters. The said Assessors shall each receive an annual compensation of two thousand dollars, to be paid by the Comptroller of the city of New York, from the city treasury, and which shall be in lieu of all other compensation. The said Assessors shall hold their office during the pleasure of the appointing power, and no longer. The Common Council of the city of New York shall provide for and assign to said Assessors a suitable and convenient room or rooms, for the transaction of their business, and shall provide the said Assessors with the requisite and necessary stationery, lights and fuel. It shall be lawful for the said Commissioners of Taxes and Assessments to appoint a clerk to assist said Assessors in the performance of their

* Under the Act of 1857, the terms of these officers would have expired on the first Monday in July, 1859, but by the Act passed April 14, 1859, the offices were abolished on that day.

MODE OF MAKING SPECIAL ASSESSMENTS FOR IMPROVEMENTS—CONTINUED.

duties, and who shall receive an annual compensation, to be fixed by said Commissioners, not exceeding the sum of twelve hundred dollars, to be paid by the Comptroller out of the city treasury.

§ 17. Whenever any assessment list shall be certified by the Assessors to the Common Council of the city of New York, for confirmation, as provided by law, it shall be the duty of the Common Council to proceed forthwith to confirm such assessment, or refer the same back to the said Board of Assessors, if necessary, for revision and correction; and all such matters shall have precedence of all other matters before the Common Council, or in either Board thereof.

§ 18. The said Board of Assessors shall cause to be entered in books, to be provided for that purpose, by the Common Council, a full and complete record in detail, of all assessments confirmed by the Supreme Court, or by the Common Council, which shall, at all convenient times, be open to public inspection.

After the completion of the particular improvement under the supervision of the Street Department, or the Croton Aqueduct Department, as the case may be, a certified statement of the amount of such work done is made by the Surveyor, who had the same in charge, together with a map and list of the lots, and owners or occupants thereof, which the improvement is supposed to benefit. To this statement or assessment list, the proper department attaches certificates of the contract prices to be paid for the work, and the list is then transmitted to the Board of Assessors, who, after giving due notice by advertisement that such list is in their hands for inspection, make the proper equal apportionment of the cost of the work among all the several lots to be assessed, and insert the several amounts in the list. They then transmit the list to the Common Council for confirmation.* When confirmed by the Common Council, it is registered in the office of the Board of Assessors, in the Bureau of Arrears, and in the Street Commissioner's office, when it becomes a lien upon the real estate assessed therein. It is then delivered to the Collector of Assessments for collection.

* By an act (chap. 308) passed April 17, 1861, it is provided that "the power and authority now vested in the Common Council of said city, relative to assessment lists and the confirmation thereof, is hereby devolved upon and vested exclusively in the Comptroller, Counsel to the Corporation, and Recorder of said city; who together shall constitute a Board of Revision and Correction of all such assessment lists, and the vote of a majority of such Board shall decide all questions in regard thereto."

VALUATION OF PROPERTY AS ASSESSED FOR TAXES.

The following is the Annual Return of the Commissioners of Taxes and Assessments for 1860:

| Relative Value of the Real and Personal Estate in the City and County of New York as Assessed in 1859 and 1860. | | | |
|---|-----------------------------------|---------------------------------------|--|
| WARDS. | ASSESSMENTS OF 1859. | ASSESSMENTS OF 1860. | |
| 1 | REAL ESTATE. \$37,102,262 | REAL ESTATE. \$36,625,512 | |
| 2 | 22,016,709 | 21,736,709 | |
| 3 | 26,590,256 | 26,992,656 | |
| 4 | 9,885,670 | 9,904,770 | |
| 5 | 16,022,700 | 17,263,635 | |
| 6 | 11,810,750 | 12,766,250 | |
| 7 | 13,087,067 | 13,018,799 | |
| 8 | 17,082,872 | 18,296,972 | |
| 9 | 14,981,200 | 15,512,100 | |
| 10 | 8,547,500 | 8,665,800 | |
| 11 | 8,775,700 | 8,917,200 | |
| 12 | 10,043,725 | 11,857,184 | |
| 13 | 6,397,000 | 5,600,000 | |
| 14 | 11,565,500 | 12,424,700 | |
| 15 | 26,540,100 | 28,385,300 | |
| 16 | 17,533,700 | 17,788,900 | |
| 17 | 17,078,000 | 17,459,300 | |
| 18 | 35,614,400 | 37,620,700 | |
| 19 | 12,621,804 | 16,830,472 | |
| 20 | 16,156,850 | 16,680,550 | |
| 21 | 27,376,550 | 29,710,650 | |
| 22 | 13,261,125 | 14,775,440 | |
| | \$379,051,530 | \$398,533,619 00 | |
| Resident..... | Personal Estate. \$158,359,730 | Personal Estate. \$163,575,875 97 | |
| Non-Resident..... | 14,631,462 | 15,121,192 00 | |
| Total, Real and Personal..... |\$562,022,722 |\$577,230,656 97 | |
| | | 178,697,037 97 | |
| | |\$577,230,656 97 | |
| | | Total Increase, Loss Decrease, | |
| | |\$26,032,952 97 | |
| | | Total Decrease,\$825,018 00 | |
| | | Net Increase,\$25,207,934 97 | |
| | |\$825,018 | |
| | |\$20,307,107 00 | |
| | |\$5,236,145 97 | |
| | |\$489,700 00 | |
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WHEN AND BY WHOM THE TAXES ARE IMPOSED.

The Supervisors of the city and county of New York shall annually, on the first Monday of July [as changed by Chap. 121 of 1850, and by Chap. 302, sec. 13, of 1859], meet together at the City Hall of the said city, and at such other times and places as they shall find necessary, and examine and ascertain what sums of money are by law imposed on the said city in that year, for the maintenance of the poor, for the defraying the contingent charges of said city, and for other purposes; and shall cause the same to be raised, levied, and collected in the said city, in the same manner as the contingent charges of the several counties of this State are directed to be levied and collected by the act entitled "*An Act for defraying the Public and Necessary Charges in the respective Counties of this State.*"* [Revised Laws of 1813, Chap. 86, sec. 150, Vol. 2, p. 399.]

The Board of Supervisors "shall also estimate and set down in a fifth column, to be prepared for that purpose, in the assessment rolls, opposite to the several sums set down as the valuations of real and personal estates, the respective sums in dollars and cents, rejecting the fractions of a cent, to be paid as a tax thereon." [5 Rev. Stat. I., 914, § 32.]

TAX LEVY OF 1860.—The Ordinance of the Board of Supervisors, imposing the taxes for 1860, provided for raising in the usual manner the sum of three million six hundred and seventy-three thousand and fifty-nine dollars and twenty-six cents (\$3,673,059.26) for county purposes, and the sum of six million eighty-five thousand four hundred and forty-eight dollars and sixty cents (\$6,085,448.60) for city purposes, making an aggregate of nine million seven hundred and fifty-eight thousand five hundred and seven dollars and eighty-six cents (\$9,758,507.86). To produce this amount, the valuation of taxable property having been fixed at five hundred and seventy-seven million two hundred and thirty thousand six hundred and fifty-six dollars (\$577,230,656), the following rates were adopted:

| VALUATION OF PROPERTY. | FOR WHAT PURPOSE ASSESSED. | AM'T REQUIRED TO BE RAISED. | RATES. | Estimated product omitting fractions of a cent in extend- ing the same. |
|--|---|--------------------------------|------------|--|
| Whole County.....\$577,230,656 | For General Purposes, including the quota of State Taxes..... | \$9,934,507 86 | \$1 55.514 | \$9,034,467 88 |
| Lamp District..... 561,494,926 | For Lamps and Gas.. | 424,000 00 | 7.551 | 423,984 81 |
| South of 57th street... 553,849,538 | For cleaning the sts.. | 300,000 00 | 5.416 | 299,964 90 |
| Total amount required to be raised | | \$9,758,507 86 | \$1 69.481 | \$9,758,417 59 |
| Estimated product at the rates adopted..... | | 9,758,417 59 | | |
| " loss by omitting fractions of a ct. in extending | | \$90 27 | | |

* The act referred to is Chap. 49 of the Revised Laws, passed April 2, 1813, which provides (§ 1), "That the Supervisors of the several cities and towns in each of the counties of this State, other than the city and county of New York, shall annually meet together * * * and examine, settle, and allow all accounts chargeable against such county, and ascertain what sum ought to be raised for the payment thereof, and for defraying the public and contingent charges of such county." The second section of said act provides, that the Supervisors "shall cause all such sums to be raised and levied, together with the taxes to be raised and levied for the use of this State."—[R. L., 1813, Vol. 2, p. 137.]

ERRORS IN VALUATIONS OF PROPERTY IN 1860.

In extending the items of the taxes, a number of errors were discovered in the footings of the assessment rolls, as follows :

| WARD. | AM'T AS ADOPTED BY SUPERVISORS. | Correct amount ascertained in extending the items of Taxes. | INCREASE. | DECREASE. |
|---|---------------------------------|---|-------------------|-----------|
| Fifth..... | \$17,283.635 | \$17,311.335 | \$47,700 | |
| Sixteenth..... | 17,788.900 | 17,789.800 | 900 | |
| Seventeenth..... | 17,459.300 | 17,460.300 | 1,000 | |
| Eighteenth..... | 37,520.700 | 37,549.800 | 29,100 | |
| Nineteenth..... | 16,830.472 | 16,092.022 | ..... | \$738,450 |
| Twenty-second..... | 14,775,440 | 14,785,440 | 10,000 | |
| Resident, personal..... | 163,575,875 | 163,626,675 | 50,800 | |
| Other Wards, including Non-Resident Personal..... | 292,016,334 | 292,016,334 | | |
| | \$577,230,656 | \$576,631,704 | \$139,500 | \$738,450 |
| Correct footings..... | 576,631,706 | | Deduct, Increase, | 139,500 |
| Excess in amount adopted by the Supervisors..... | \$598,950 | | Decrease, | \$598,950 |

In consequence of these errors, there will be a considerable deficiency in the amount necessary to meet the appropriations for the present year,* and the quota of this county of the State Taxes for the next fiscal year, will be computed on a valuation of property \$598,950 greater than the actual amount of the same.

No change having been made by the Committee on Annual Taxes in the assessments and footings of the Rolls, as returned by the Commissioners of Taxes and Assessments, it would seem that greater care is necessary in preparing the Assessment Rolls before transmitting them to the Board of Supervisors. In order to guard against the commission of similar errors in future, it is recommended that a more thorough and rigid examination be made of the footings thereof, before the aggregate valuation, forming the basis upon which the tax is to be computed, shall be fixed by the Board of Supervisors.

| | |
|--|--------------------|
| * The amount required and intended to be raised by tax in 1860 was..... | \$9,758,507 86 |
| The amount of the tax laid as per footings of the books placed in the hands of the Receiver of Taxes is..... | 9,746,559 58 |
| Deficiency..... | <u>\$11,948 28</u> |

RATE AND AMOUNT OF TAXATION FOR STATE PURPOSES.

The following communication and tables show the valuations of property, as returned to the State Comptroller's Office, at Albany, and the rate and amount of State Taxes throughout the State, and for the city and county of New York, respectively, for twenty-one years, ending with 1860:

STATE OF NEW YORK—COMPTROLLER'S OFFICE,

ALBANY, June 15th, 1861.

W. E. WARREN, Esq., *Deputy Comptroller*.

SIR:—I herewith hand you tables, as requested in your letter of 4th instant. In relation to the School Tax, it was made the duty of the Superintendent of Common Schools, by Sec. 5, Chap. 161, Laws of 1819, to apportion among the several counties the amount appropriated out of the fund for the support of common schools, and by the 6th Sec. of the same Act, it was made the duty of the Board of Supervisors of each county, to add to the amount to be raised, "a sum equal to the sum which shall be last apportioned." In giving the School Tax of the city and county of New York, as well as the State, I have assumed that the provisions of the act were strictly complied with, by the county authorities, and have been guided by the apportionment of school moneys, as recorded in this office. This applies to 1840 and 1850 inclusive.

The \$800,000 apportionment was made in accordance with the Act, Chap. 151, Laws of 1851.

The $\frac{3}{4}$ mill tax has been, and is now imposed under Chapter 180, Laws of 1856.

There was no State Tax for general purposes in 1840 and 1841.

In the table for the *State*, you will notice a column headed "Corrected Aggregate Valuations." The valuations by the Assessors are frequently increased by the Boards of Supervisors, in the aggregate, but the increase is not distributed. The tax is computed on the corrected valuations. I trust the tables will answer your purpose.

Your obedient servant,

HENRY GALLIEN.

STATEMENT showing the Assessed Valuations of Real and Personal Estate in the State of New York, as returned to the Comptroller's Office, and the Rate and Amount of State Taxes for twenty-one years, ending with the year 1860.

| AGGREGATE OF ASSESSED VALUATIONS. | | | | | STATE TAXES. | | | | |
|-----------------------------------|---------------|------------------|---------------|---------------------------------|--------------|-----------------------|--------------------|--------------|--------------|
| YEAR. | REAL ESTATE. | PERSONAL ESTATE. | TOTAL. | CORRECTED AGGREGATE VALUATIONS. | FOR SCHOOLS. | | FOR GEN. PURPOSES. | | TOTAL. |
| | | | | | RATE. | AMOUNT. | RATE. | AMOUNT. | |
| 1840 | \$517,723.170 | \$121,447.830 | \$639,171.000 | \$641,359.818 | | \$275,000 00 | | | \$275,000 00 |
| 1841 | 531,587,886 | 123,311,644 | 655,299,530 | 655,299,530 | | 285,000 00 | | | 285,000 00 |
| 1842 | 504,254,029 | 116,595,233 | 620,849,262 | 620,876,246 | | 275,000 00 1 M. | | \$620,676 34 | 896,676 34 |
| 1843 | 476,999,430 | 118,602,094 | 595,601,494 | 595,262,444 | | 275,000 00 1 " | | 595,262 44 | 870,262 44 |
| 1844 | 480,027,069 | 119,612,343 | 599,639,952 | 599,801,923 | | 275,000 00 1 1-10 M | | 599,881 11 | 934,881 11 |
| 1845 | 486,490,121 | 115,988,896 | 602,479,016 | 605,646,006 | | 275,000 00 6-10 " | | 363,387 65 | 938,387 65 |
| 1846 | 496,483,411 | 119,889,236 | 616,363,647 | 616,824,956 | | 271,023 07 6-10 " | | 370,094 97 | 941,118 04 |
| 1847 | 509,496,855 | 121,162,201 | 630,659,056 | 632,609,993 | | 275,000 00 1/2 " | | 316,350 00 | 591,350 00 |
| 1848 | 526,624,853 | 125,663,318 | 652,288,171 | 651,619,596 | | 285,000 00 1/2 " | | 325,809 79 | 610,809 79 |
| 1849 | 538,162,901 | 129,926,625 | 668,089,526 | 665,850,737 | | 285,000 00 1/2 " | | 332,925 36 | 617,925 36 |
| 1850 | 571,690,807 | 153,183,486 | 724,874,293 | 724,874,583 | | 285,000 00 1/2 " | | 363,747 29 | 648,747 29 |
| 1851 | 888,237,812 | 196,538,263 | 1,084,776,075 | 1,077,831,630 | | 800,000 00 1/2 " | | 534,915 81 | 1,338,915 81 |
| 1852 | 946,467,907 | 221,802,950 | 1,168,270,857 | 1,168,335,237 | | 800,000 00 1/2 " | | 292,083 81 | 1,092,083 81 |
| 1853 | 1,015,762,791 | 249,720,727 | 1,265,483,518 | 1,266,660,190 | | 800,000 00 1 " | | 1,266,666 19 | 2,066,666 19 |
| 1854 | 1,091,514,033 | 272,638,110 | 1,364,152,143 | 1,364,154,625 | | 800,000 00 3/4 " | | 1,023,115 97 | 1,823,115 97 |
| 1855 | 1,197,272,715 | 294,012,664 | 1,491,285,279 | 1,492,849,304 | | 800,000 00 1 1/4 " | | 1,753,561 63 | 2,553,561 63 |
| 1856 | 1,112,133,136 | 316,506,930 | 1,428,640,066 | 1,420,334,096 | 3/4 M. | 1,072,751 02 1 " | | 1,430,334 69 | 2,503,085 71 |
| 1857 | 1,111,551,629 | 319,897,155 | 1,431,448,784 | 1,433,309,713 | 3/4 " | 1,074,982 28 2 1/4 " | | 3,224,946 85 | 4,299,929 13 |
| 1858 | 1,095,403,134 | 307,049,165 | 1,402,452,299 | 1,404,907,679 | 3/4 " | 1,053,680 74 1 1/2 " | | 2,458,588 42 | 3,512,299 16 |
| 1859 | 1,098,666,251 | 315,108,117 | 1,413,774,368 | 1,404,973,679 | 3/4 " | 1,053,685 26 1 1/2 " | | 2,458,599 00 | 3,512,284 26 |
| 1860 | 1,119,933,484 | 320,617,352 | 1,440,550,836 | 1,419,297,520 | 3/4 " | 1,064,473 14 3 1-12 " | | 4,376,167 35 | 5,440,640 49 |

* From State Assessors' Report.

† The original sum was reduced by a deduction for the "Expense of the Digest of the Common School System."

STATEMENT showing the Assessed Valuations of Property in the City and County of New York, as returned to the State Comptroller's Office, and the Amount of State Taxes imposed upon said City and County for twenty-one years, ending with 1860.

| AGGREGATE OF ASSESSED VALUATIONS. | | | | STATE TAXES. | | |
|-----------------------------------|--|------------------|------------------|--------------|--------------------|--------------|
| YEAR | REAL ESTATE. | PERSONAL ESTATE. | TOTAL. | FOR SCHOOLS. | FOR GEN. PURPOSES. | TOTAL. |
| 1840 | \$187,121,714 00 | \$65,013,801 52 | \$252,135,515 52 | \$34,172 47 | | \$34,172 47 |
| 1841 | 187,350,948 00 | 64,843,972 00 | 252,194,920 00 | 35,415 10 | | 35,415 10 |
| 1842 | 176,512,342 00 | 61,294,559 00 | 237,806,901 00 | 35,404 71 | \$237,806 90 | 273,211 61 |
| 1843 | 164,955,315 00 | 64,273,762 00 | 229,229,077 00 | 35,404 71 | 29,229 08 | 264,633 79 |
| 1844 | 171,937,591 18 | 64,789,552 40 | 236,727,143 58 | 35,404 71 | 29,399 85 | 296,804 56 |
| 1845 | 177,207,990 00 | 62,787,527 91 | 239,995,517 91 | 35,404 71 | 143,997 30 | 179,402 01 |
| 1846 | 183,480,534 00 | 61,471,470 71 | 244,952,004 71 | 35,358 71 | 146,971 20 | 182,329 91 |
| 1847 | 187,814,386 00 | 59,837,917 06 | 247,652,303 06 | 39,183 58 | 13,576 15 | 162,759 73 |
| 1848 | 193,028,076 00 | 61,164,451 12 | 254,192,527 12 | 40,621 53 | 127,096 26 | 167,717 79 |
| 1849 | 197,741,919 00 | 68,455,224 48 | 266,197,143 48 | 40,621 53 | 128,098 57 | 168,770 10 |
| 1850 | 207,142,576 76 | 78,919,240 48 | 286,061,816 74 | 40,621 53 | 143,030 91 | 183,652 44 |
| 1851 | 227,015,856 28 | 93,095,001 97 | 320,110,858 25 | 314,350 62 | 160,055 42 | 474,406 04 |
| 1852 | 253,278,354 46 | 98,490,042 53 | 351,768,396 99 | 225,670 80 | 87,942 10 | 313,612 90 |
| 1853 | 294,637,295 00 | 118,994,137 94 | 413,631,432 94 | 241,553 19 | 413,631 43 | 655,184 62 |
| 1854 | 330,516,212 50 | 131,721,338 22 | 462,237,550 72 | 257,616 11 | 346,678 16 | 604,294 27 |
| 1855 | 337,038,526 00 | 150,022,312 13 | 487,060,838 13 | 271,639 40 | 608,826 05 | 880,465 45 |
| 1856 | 340,972,098 00 | 170,774,393 94 | 511,746,491 94 | 383,805 37 | 511,746 49 | 895,551 86 |
| 1857 | 352,343,033 00 | 168,202,249 39 | 520,545,282 39 | 390,408 96 | 1,171,226 88 | 1,561,635 84 |
| 1858 | 368,378,946 00 | 162,848,694 00 | 531,227,640 00 | 398,416 98 | 929,639 62 | 1,328,056 60 |
| 1859 | 370,054,782 00 | 162,848,694 00 | 532,903,476 00 | 399,677 61 | 932,581 08 | 1,332,258 69 |
| *1860 | Real and pers ^l est. in one item. | | 550,078,778 00 | 412,559 09 | 1,696,076 23 | 2,108,635 32 |

* From State Assessors' Report.

VALUATIONS OF PROPERTY AND AMOUNT OF TAXES.

The following table, compiled from the Annual Reports of the Comptroller, exhibits the valuations of property within the County of New York, as assessed for taxes for the last twenty-two years, and the amount raised by taxation in each year, during the said period :

| YEAR. | REAL ESTATE. | PERSONAL ESTATE. | TOTALS. | AMOUNT OF TAXES LEVIED. |
|-------|------------------|------------------|------------------|----------------------------|
| 1839 | \$196,940,134 00 | \$69,942,297 00 | \$266,882,431 00 | \$1,352,826 51 |
| 1840 | 187,221,714 00 | 65,013,802 00 | 252,235,516 00 | 1,354,835 29 |
| 1841 | 186,350,948 00 | 64,843,972 00 | 251,194,920 00 | 1,394,136 65 |
| 1842 | 176,513,092 00 | 61,292,559 00 | 237,805,651 00 | 2,031,382 66 |
| 1843 | 164,955,315 00 | 64,273,765 00 | 229,229,081 00 | 1,747,516 59 |
| 1844 | 171,937,591 00 | 64,789,552 00 | 236,727,143 00 | 1,988,818 56 |
| 1845 | 177,207,990 00 | 62,787,528 00 | 239,995,518 00 | 2,096,191 18 |
| 1846 | 183,480,534 00 | 61,471,471 00 | 244,952,005 00 | 2,520,146 71 |
| 1847 | 187,315,386 00 | 59,837,917 00 | 247,153,303 00 | 2,581,776 30 |
| 1848 | 193,029,076 00 | 61,164,451 00 | 254,193,527 00 | 2,715,510 25 |
| 1849 | 197,741,919 00 | 58,455,224 00 | 256,197,143 00 | 3,005,762 52 |
| 1850 | 207,146,176 00 | 78,939,240 00 | 286,085,416 00 | 3,230,085 02 |
| 1851 | 227,015,856 00 | 93,095,002 00 | 320,110,859 00 | 2,924,495 94 |
| 1852 | 253,278,384 00 | 98,490,042 00 | 351,768,426 00 | 3,380,511 05 |
| 1853 | 294,652,795 00 | 119,034,138 00 | 413,686,933 00 | 5,069,650 05 |
| 1854 | 330,564,452 00 | 131,721,338 00 | 462,285,790 00 | 4,841,255 54 |
| 1855 | 336,975,866 00 | 150,022,412 00 | 486,998,278 00 | 5,843,822 83 |
| 1856 | 340,972,098 00 | 170,774,394 00 | 511,746,492 00 | 7,075,425 72 |
| 1857 | 352,343,033 00 | 168,216,449 00 | 520,559,482 00 | 8,066,566 52 |
| 1858 | 368,346,291 00 | 162,847,994 00 | 531,194,290 00 | 8,621,091 31 |
| 1859 | 379,051,530 00 | 172,971,192 00 | 552,022,722 00 | 9,860,926 09 |
| 1860 | 398,533,619 00 | 178,697,037 00 | 577,230,656 00 | 9,758,507 86 |

VALUATION OF PROPERTY AS FIXED BY STATE ASSESSORS.

The following statement shows the equalized valuation of property in this County, as fixed by the Board of State Assessors created by the act (chap. 312) of 1859, and the amount of State Taxes thereon included in the above "amount of taxes levied :"

| YEAR COMMENCING OCTOBER 1ST. | VALUATION. | STATE TAXES. | | TOTAL. |
|---------------------------------|------------------|--------------|--------------------|----------------|
| | | FOR SCHOOLS. | FOR GEN. PURPOSES. | |
| 1859 | \$532,903,476 00 | \$399,677 61 | \$932,581 08 | \$1,332,258 69 |
| 1860 | 550,078,778 00 | 412,559 09 | 1,606,076 23 | 2,108,635 32 |

SUGGESTIONS IN RELATION TO A MORE EQUITABLE DISTRIBUTION OF THE BURTHEN
OF TAXATION.

Extract from the first Annual Report of the State Board Assessors to the Legislature:

"Our Courts have decided that, 'Taxation exacts money from individuals as their share of a public burthen, and the tax-payer receives or is supposed to receive, just compensation in the benefits conferred by government, and in the proper application of the tax.'

"These elements should be the fixed and immutable basis for framing all laws, *granting* as well as *raising* the supplies necessary for the exigencies of the government of a free people.

"Hence the following rules are deduced from the foregoing principles:

"1st. That no one should be exempted from taxes who possesses property or income, and is protected in his person and estate, and that in consequence, absolute freedom from taxes in any individual so situated, is unjust towards those members of the community who are charged with them.

"2d. That taxes ought to be assessed according to the net income of each individual.

"3d. That taxes must never be suffered to injure the sources of income.

"4th. That the ratio of taxes to income ought to be as small as possible, in order that the revenue of the State as well as the individual, may be allowed to increase.

"Assuming the correctness of the first rule, the Assessors are compelled to say that a more unequal, unjust, and partial system for taxation, could not well be devised, judging from the result everywhere produced, than the present assessment laws, nor without positive legislation could so great an amount of property and number of persons be exempt from taxation. There is a large number of people who possess 'property and income, and are protected by the government,' who pay little or no taxes, so few, indeed, that it may be said they enjoy absolute freedom, while nearly all the burthens are borne by one class only of the community, and if the compensation be in the benefits conferred, it is sadly inadequate to the cost. While personal property everywhere to a great extent escapes taxation, the burthen is placed upon and borne by real estate. Of the expenses incurred in the support of the government, more than one-half is necessarily incurred in the endeavors to protect personal property or its possessors."

A statement is given in said Report showing the aggregate amount of county and town taxes paid in each year for fifteen years, and the amount paid respectively on real and personal property, which shows that only about one-fifth of all taxes falls upon personal property, while real estate pays four-fifths, and the Assessors remark:

"If we assume that the principle of levying taxes upon property according to its value, is right, the defects of the present system, producing gross inequalities between real and personal property, demand correction."

The most obvious of these defects are:

1. The failure to reach the full amount of personal property assessable by the present law.

2. The distinction recognized between real and personal property, in allowing liabilities of the owner to be deducted from the valuation of the latter, and not from the former.

THE STREET DEPARTMENT.

Article II. of Chap. IV. of the Revised Ordinances of 1859, makes it the duty of the Street Commissioner to cause the removal of any obstructions found encumbering the streets, wharves, and piers, and further provides as follows :

§ 25. All articles removed to the Corporation Yard, or other place, by order of the Street Commissioner, may be redeemed by the owner upon his paying to the Street Commissioner for the use of the Corporation, the necessary expenses of removal, together with six cents per day for every cart load thereof, during the time it shall remain unclaimed.

§ 26. The Street Commissioner shall enter in a book, to be provided for that purpose, a list of all articles so removed, with the time of removal and the expenses thereof ; and when the same shall be redeemed, he shall likewise enter therein the name of the person redeeming the same, and the amount received therefor, and shall render a certified account thereof to the Comptroller, on Thursday of each week, and shall thereupon pay over the amount so received to the Chamberlain. He shall also thereupon receive from the Chamberlain duplicate vouchers for the payment thereof, one of which he shall, on the same day, file in the office of the Comptroller.

§ 27. He shall, between the first and tenth days of February, May, August, and November, in each year, advertise and sell at public auction all such articles so removed, as shall have been in the public yard, or other suitable place, one month prior to the time of advertising ; and he shall, immediately after such sale, account for and pay the proceeds thereof into the City Treasury, in the manner provided in the last section.

SALES OF PERSONAL PROPERTY.—The following accounts have been received from the Street Commissioner, of sales of property, made by his direction during the year 1860 :

ACCOUNT OF SALES OF PROPERTY, *sold by order of G. W. SMITH, Street Commissioner, at Reservoir Square, April 30, 1860 ; also, on May 14, 1860, at Manhattanville, of Lamp Posts.*

| | |
|---|----------------|
| April 30, Lot 1—1 Lot of Stone..... | \$8 00 |
| “ “ 2—1 “ “ | 8 00 |
| “ “ 3—1 “ “ | 5 00 |
| “ “ 4—1 “ “ | 5 00 |
| “ “ 5—1 “ “ | 5 00 |
| “ “ 6—1 “ Foundation Stone..... | 2 00 |
| “ “ 7—1 “ Stone..... | 3 00 |
| “ “ 8—1 “ “ | 5 00 |
| May 14, “ 1—643 Lamp Posts @ 21 cents | 135 03 |
| | <hr/> \$176 03 |
| Commissions and attendance at Essex street..... | 21 12 |
| | <hr/> \$154 91 |

Rendered May 29th, 1860, by James M. Miller, 28 Pine street.

G. W. SMITH,
Street Commissioner

RECEIVED, New York, June 30th, 1860, from Gustavus W. Smith, Street Commissioner, One hundred and fifty-four dollars and ninety-one cents, which I have passed to the credit of “GENERAL FUND,” and is for proceeds of Sales of Stone and Lamp Posts, by Jas. M. Miller, Auctioneer, as above stated.

\$154.91.

N. C. PLATT, *Chamberlain,*

[DUPLICATE.]

By H. A. OVERTON

ACCOUNT SALES of Articles sold at CORPORATION YARD, foot of JANE STREET, North River, August 9th, 1860, by order of G. W. SMITH, Street Commissioner.

J. M. MILLER, Auct.

| LOT. | QUAN. | | | | |
|--------------------------------------|----------------------------------|-----|--|--------|----------|
| 1 | 1 Stand..... | 202 | | \$0 06 | \$0 06 |
| 2 | 1 Dumping Board..... | 205 | | 0 37 | 0 37 |
| 3 | 1 Cart, 3541..... | 208 | | 5 00 | 5 00 |
| 4 | 1 Butcher's Cart..... | 211 | | 4 50 | 4 50 |
| 5 | 1 Cart..... | 212 | | 4 00 | 4 00 |
| 6 | 5 Loads Marble..... | 213 | | 11 00 | 11 00 |
| 7 | Lot Railroad Iron..... | | | 255 00 | 255 00 |
| 8 | Lot Railroad Iron in Timber..... | 215 | | 52 00 | 52 00 |
| 9 | 1 Cart..... | 216 | | 7 50 | 7 50 |
| 10 | 1 Sled..... | 217 | | 0 25 | 0 25 |
| 11 | 2 Loads Lumber..... | 218 | | 3 62 | 3 62 |
| 12 | 1 Cart, No. 4940..... | 223 | | 5 00 | 5 00 |
| 13 | 1 Wagon..... | 224 | | 9 50 | 9 50 |
| 14 | 1 Flag Stone..... | 225 | | 2 00 | 2 00 |
| 18 | 1 Cart (Lockwood & Co.)..... | 234 | | 7 00 | 7 00 |
| 19 | 1 Load Curb Stone..... | 237 | | 1 00 | 1 00 |
| 20 | 1 Cart, 4083..... | 238 | | 5 00 | 5 00 |
| 21 | 1 Milk Cart..... | 239 | | 2 00 | 2 00 |
| 22 | 1 Cart, 5111..... | 240 | | 2 00 | 2 00 |
| 23 | 1 Cart Body..... | 241 | | 3 75 | 3 75 |
| 24 | 6 Loads Old Lumber..... | 242 | | 4 75 | 4 75 |
| 25 | 1 Coffee Stand..... | 246 | | 0 12 | 0 12 |
| 27 | 1 Platform..... | 270 | | 11 00 | 11 00 |
| 28 | 1 Load Old Lumber..... | 271 | | 1 62 | 1 62 |
| 29 | 3 Loads Old Lumber..... | 272 | | 0 50 | 0 50 |
| 30 | 2 Loads Brick..... | 273 | | 1 12 | 1 12 |
| 31 | 1 Old stand..... | 274 | | 0 06 | 0 06 |
| 32 | 2 Carts..... | 277 | | 5 00 | 5 00 |
| 32½ | 1 Baker's Cart..... | | | 6 00 | 6 00 |
| 33 | 1 Load Furniture..... | 278 | | 3 00 | 3 00 |
| 34 | 1 Wagon..... | 279 | | 5 00 | 5 00 |
| 35 | 1 Cart..... | 280 | | 1 87 | 1 87 |
| Commissions, Advertising, and Labor. | | | | | \$420 59 |
| 10 per cent..... | | | | | 42 05 |
| | | | | | \$378 54 |

(Signed) JAMES M. MILLER, Auctioneer.
August 29th, 1860.

G. W. SMITH, Street Commissioner.

RECEIVED, New York, August 31st, 1860, from Gustavus W. Smith, Street Commissioner, three hundred and seventy-eight dollars and fifty-four cents—which I have passed to the credit of "General Fund"—being proceeds of articles found encumbering the streets, wharves, &c., and sold by Jas. M. Miller, Auctioneer, from the Corporation yard, at foot of Jane street, North River, as above stated.

\$378.54

N C. PLATT, Chamberlain,
By H A. Ovington.

ACCOUNT OF SALES of Articles sold at CORPORATION YARD, foot of RIVINGTON STREET,
at AUCTION, AUGUST 9TH, 1860, by order of G. W. SMITH, Street Commissioner.

J. M. MILLER, Auct.

| LOT. | QUAN. | | |
|---|--------------------------|--------|----------|
| 230 | 1 Fish Stand..... | \$0 38 | \$0 38 |
| 16 | 4 Old Pots..... | 10 00 | 10 00 |
| 22 | 1 Old Stand..... | 1 38 | 1 38 |
| 23 | 1 Cart..... | 0 50 | 0 50 |
| 27 | 3 Trucks..... | 11 00 | 11 00 |
| 28 | 1 Pc. Railroad Iron..... | 4 25 | 4 25 |
| 30 | 1 Counter..... | 2 25 | 2 25 |
| 31 | 1 Old Cart..... | 1 00 | 1 00 |
| 33 | 1 Old Cart..... | 3 25 | 3 25 |
| 34 | 1 Derrick..... | 67 00 | 67 00 |
| 35 | 1 Sled..... | 9 00 | 9 00 |
| | | | \$110 01 |
| Commissions, Advertising, and Labor, 10 per cent..... | | | 11 00 |
| | | | \$99 01 |

(Signed) JAMES M. MILLER, Auctioneer.
August 29th, 1860.

G. W. SMITH, Street Commissioner.

RECEIVED, New York, August 31st, 1860, from Gustavus W. Smith, Street Commissioner, ninety-nine dollars and one cent—which I have passed to the credit of "General Fund"—being proceeds of articles found encumbering the streets, wharves, &c., and sold by Jas. M. Miller, Auctioneer, from the Corporation yard, at foot of Rivington street, East River, as above stated.

\$99.01.

N. C. PLATT, Chamberlain,
By H. A. OYVINGTON.

RECAPITULATION.

| | |
|--|----------|
| Sales of stone and lamp-posts, April and May | \$154 91 |
| Sales of sundries at Jane street yard, August..... | 378 54 |
| Sales of sundries at Rivington street yard, August | 99 01 |
| Total | \$632 46 |

STORAGE.—The following accounts of redemption of articles removed from the streets and wharves to the Corporation yards, have been received from the Street Commissioner:

STREET COMMISSIONER'S OFFICE,
New York, April 25th, 1860. }

STATEMENT of the moneys received by the Street Commissioner, for the redemption of articles found encumbering Streets and Wharves, and sent to the Corporation Yard.

1860.

| | | | |
|-------------|---------------|---|----------|
| March 24th. | Redemption of | carts and sleighs, taken from Jackson square..... | \$1 69 |
| " | " | " one water-cart | 1 12 |
| " | " | " one load furniture from 160 Orchard street | 1 50 |
| " | " | " two carts, taken from Jackson square..... | 0 87 |
| " | " | " one cart, taken from Jackson square | 0 44 |
| Jan. 24th. | " | " seven loads of turpentine..... | 3 07 |
| " | " | " two carts..... | 2 25 |
| " | " | " cart No. 472..... | 0 44 |
| April 25th. | " | " one water-cart..... | 1 19 |
| " | " | " one cart and wagon..... | 3 00 |
| " | " | " 6 barrels of molasses | 1 94 |
| April 21st. | " | " 78 loads of railroad iron, taken from pier No. 43, North River..... | 157 56 |
| Total..... | | | \$175 07 |

M. LOVELL, Deputy and Acting Street Commissioner.

THE STREET DEPARTMENT—RECEIPTS FOR STORAGE—CONTINUED.

RECEIVED, New York, April 25th, 1860, from Gustavus W. Smith, Street Commissioner, one hundred and seventy-five dollars and seven cents, being the amount received from January 1st to April 25th, 1860 (this day), for redemptions of articles found encumbering streets and wharves, as per statement above.
\$175.07.

A. V. STOUT, Chamberlain,
By H. A. OVINGTON.

STATEMENT OF CASH received by the Street Commissioner, from April 5th to September 29th, 1860, for Redemption of Articles found encumbering Streets and Wharves, and sent to the Corporation Yards.

| | |
|--|----------------|
| For sundry expenses paid by the Street Commissioner, for taking the sled, lumber, &c., to the yards..... | \$18 49 |
| " storage on the above | \$9 56 |
| " " on 42 loads railroad iron, belonging to the Eighth Avenue Railroad Company, 99 days, at 6 cents per load, per day..... | 249 48 |
| | <hr/> 259 04 |
| Total..... | <hr/> \$277 53 |

STREET COMMISSIONER'S OFFICE, NEW YORK, September 29th, 1860.

M. LOVELL, Deputy and Acting Street Commissioner.

RECEIVED, New York, September 29th, 1860, from Gustavus W. Smith, Street Commissioner, two hundred and seventy-seven dollars and fifty-three cents, being the amount received, from April 5th to September 29th, 1860 (this day), for redemptions of articles found encumbering streets and wharves, as above stated, and which I have passed to the credit of "General Fund."
\$277.53.

N. C. PLATT, Chamberlain,
By H. A. OVINGTON

RECAPITULATION.

Amount received from Expenses and Storage, viz. :

| | |
|-------------------------------------|----------------|
| Per return of April 25th, 1860..... | \$175 07 |
| " " " Sept. 29th, " | 277 53 |
| Total | <hr/> \$452 60 |

METHOD OF KEEPING THE ACCOUNTS OF THE STREET DEPARTMENT.

The following extract from the Charter of 1857 shows the general nature of the duties devolved upon this department :

§ 23. There shall be an Executive Department, which shall be denominated the "Street Department," which shall have cognizance of opening, altering, regulating, grading, flagging, curbing, guttering, and lighting streets, roads, places, and avenues ; of building, repairing, and lighting wharves and piers, the construction and repairing of public roads, the care of public buildings and places, and the filling up of sunken lots, under the Ordinances of the Common Council. The chief officer thereof shall be called "Street Commissioner." There shall be a bureau in this department, the chief officer of which shall be called the "Superintendent of Wharves." There shall also be a bureau in this department, to be denominated the "Bureau of Repairs and Supplies," which shall have cognizance of all repairs and supplies to public buildings, lands, and places, and of all other necessary repairs and supplies not provided for in other departments. The chief officer thereof shall be a practical builder, and he shall be called the "Superintendent of Repairs and Supplies." There shall also be a bureau in this department, to be denominated the "Bureau of Lamps and Gas," the chief officer of which shall be called the "Superintendent of Lamps and Gas." The Chief Engineer of the Fire Department shall have a bureau under the Street Department, and shall have charge of repairing fire engines and fire apparatus. There shall be a bureau in this department, the chief officer of which shall be called the "Superintendent of Roads." There shall be a bureau in this department for the collection of assessments, and the chief officer thereof shall be called the "Collector of Assessments." There shall be a bureau in this department for grading, flagging, curbing and guttering streets, the chief officer of which shall be called the "Superintendent of Street Improvements."

THE STREET DEPARTMENT—METHOD OF KEEPING ACCOUNTS—CONTINUED.

The expenses of the Corporation in 1860, for purposes under the cognizance of the Street Department, are represented and provided for by appropriations, under the following titles of accounts, viz.:

ON CITY ACCOUNT.

| | |
|---|---|
| BATTERY ENLARGEMENT. | REPAIRS TO ENGINE HOUSES. |
| COENTIES REEF, Blasting and removing. | REMOVING OBSTRUCTIONS in Streets, &c. |
| CONTINGENCIES, Street Department. | ROADS AND AVENUES. |
| DIAMOND REEF, Blasting of. | SALARIES, Street Department. |
| EIGHTH AVENUE, Grading. | STATIONERY AND BLANK BOOKS. |
| FIRE MACHINES AND APPARATUS. | SECOND AVENUE, Macadamizing. |
| FOURTH AVENUE PARKS. | SEVENTH PRECINCT STATION HOUSE. |
| LAMPS AND GAS. | STREET IMPROVEMENTS. |
| LANDS AND PLACES. | SUNKEN VESSELS, Removing. |
| MOUNT MORRIS SQUARE, Improvement of. | SUPPLIES FOR AND CLEANING PUBLIC OFFICES. |
| POLICE STATION HOUSES, For Repairs, &c. | TWENTY-FIRST WARD STATION HOUSE. |
| PRINTING FOR DEPARTMENTS. | TWENTY-SECOND WARD STATION HOUSE. |
| PUBLIC BUILDINGS, Construction and Repairs. | WHARVES, PIERS, AND SLIPS. |

ON TRUST ACCOUNTS.

| | |
|--|--------------------------|
| ASSESSMENT FUND. | INTEREST ON ASSESSMENTS. |
| FLAGGING SIDEWALKS AND FENCEING VACANT LOTS. | STREET IMPROVEMENT FUND. |

The annexed PLAN exhibits the method prescribed by the Comptroller for keeping the accounts of the Street Department. The figures in brackets refer to the following explanations, viz.:

On receiving from the Comptroller advice of an appropriation having been made on City Account, for a purpose within the cognizance of this department, the Street Commissioner causes an entry of the same to be made in the books kept in his office, by debiting the amount to "The Mayor, Aldermen, and Commonalty of the City of New York," and crediting an account indicating the proper appropriation, as shown by figure 1.

As accounts, with requisitions for their payment, are transmitted to the Comptroller, the proper appropriation or account is debited, and the account of "Requisitions on City Account," or "Requisitions on Trust Account," as the case may be, is credited with the amount. (See figs. 2, 4, and 5.)

In case of a refusal by the Comptroller to allow and pay any account so transmitted for settlement, upon the return of the same with the requisition covering it (after conference with him in relation thereto), an entry is made reversing the charge to the proper account of expenditure, and debiting the proper Requisition Account.

On ascertaining from the Auditor that the accounts covered by any such requisition have been paid, and receiving the duplicate vouchers therefor, the proper Requisition Account is debited, and "The Mayor, Aldermen, and Commonalty of the city of New York," is credited with the amount. (See figures 3 and 8.)

On transmitting assessment lists to the Collector of Assessments for collection, the Collector is debited with the amount of said lists, and the account of "Assessments Confirmed," is credited therewith. (Fig. 9.)

On receiving from the Collector his daily or weekly report of collections, an entry is made debiting the Collector with the amount of interest collected, and carrying the same to the credit of *Interest on Assessments* (Fig. 10.)

On receiving a duplicate receipt of the Chamberlain for moneys deposited in the Treasury by the Collector of Assessments, the Chamberlain is debited with the amount expressed in such receipt, and the Collector is credited therewith. (Fig. 11.)

On receiving a duplicate receipt of the Clerk of Arrears for assessment lists in arrear, transmitted to him for collection, the account of *The Mayor, Aldermen, and Commonalty* is debited with the amount, and the Collector of Assessments is credited (fig. 12). A similar entry is made in case of a remission or vacation of any item by competent authority.

DESIGN OR PLAN
OF THE
System of Accounts

prescribed by the Comptroller

FOR

(The Street Department)

(1) Appropriations.

(2) Requisitions on City Account.

(3) The Mayor Aldermen & Commonalty
OF THE CITY OF NEW YORK

(4) Requisitions on Trust Account.

(5) Assessment Fund.

(6) Street Improvement Fund.

(7) Assessments Confirmed.

(8) Interest on Assessments.

(9) JON. TROTTER, COLLECTOR OF ASSESSMENTS.

(10) DANIEL DEVLIN, CHAMBERLAIN.

(11) Sales of Personal Property.

THE STREET DEPARTMENT—METHOD OF KEEPING ACCOUNTS—CONTINUED.

The proper account to be made of the moneys received for the sale of surplus or old materials, or personal property of the Corporation of any description, is shown by figure 15—such money being required to be deposited with and debited to the *Chamberlain*, and credited to *Sales of Personal Property*.

In closing the books periodically, the amounts standing to the debit of *Assessment Fund* and *Street Improvement Fund*, also the amount of Requisitions charged to the account of *Interest on Assessments*, are severally transferred to the debit of *The Mayor, Aldermen, and Commonalty* (see figs. 6 and 7). The amount standing to the debit of the *Chamberlain* is also transferred to the debit of the Corporation (fig. 17). The several amounts standing to the credit of *Assessments Confirmed* (fig. 13), *Interest on Assessments* (fig. 14), and *Sales of Personal Property* (fig. 16), are in like manner transferred to the credit of *The Mayor, Aldermen, and Commonalty of the City of New York*.

It is recommended to each Department to have a Trial Balance of their respective ledgers taken off, at the end of every month.

BUREAU OF COLLECTION OF ASSESSMENTS.

The Charter of 1857 provides as follows, viz. :

There shall be a Bureau in this (the Street) Department, for the collection of assessments, and the Chief Officer thereof shall be called the Collector of Assessments (*sec. 23*).

The Revised Ordinances of the Corporation of 1859, Chap. IV., Article XIII., page 111, § 128, provide that—

The Collector of Assessments may appoint not to exceed four Deputy Collectors of Assessments, who shall assist the Collector of Assessments in the performance of the duties of his bureau.

METHOD OF KEEPING THE ACCOUNTS OF THE BUREAU OF COLLECTION OF ASSESSMENTS.

The annexed PLAN exhibits the method prescribed by the Comptroller for keeping the general accounts of the Bureau of Collection of Assessments. The figures in parentheses refer to the following explanations, viz. :

On receiving an assessment list for collection, an entry of the same should be made in the JOURNAL, by debiting the amount to an account corresponding with the title of the assessment, and crediting the same, as follows : If the assessment was made to pay the expenses of opening a new street, including awards for damages, and confirmed by the Supreme Court, the amount should be credited to *Assessment Fund* (fig. 1), and if made to defray the whole or part of the expense of improving a street or building a sewer, and confirmed by the Common Council or the Board of Revision and Correction of Assessments, the amount should be credited to *Street Improvement Fund* (fig. 2).

As collections are made and reported to the Collector, the *Deputy Collectors* are debited with the aggregate amount of their receipts, the amounts received on account of assessments being credited to the proper titles of assessments (fig. 3), and the amounts received for interest, being credited to *Interest on Assessments* (fig. 4).

The amount of money paid over by the *Deputy Collectors* is credited to each, and *Cash* is debited therewith (fig. 5).

At the close of office hours each day, the amount of money received during the day is deposited—the *Chamberlain* being debited and *Cash* credited with the amount (fig. 6).

On closing the books at the end of each month, the amounts standing to the credit of *Assessment Fund* (fig. 7), and *Street Improvement Fund* (fig. 8), are severally transferred to the credit of *The Mayor, Aldermen, and Commonalty of the City of New York*.

METHOD OF KEEPING ACCOUNTS—CONTINUED.

In case of a remission or vacation of any item of assessment by competent authority, the proper title of assessment is credited, and *The Mayor, Aldermen, and Commonalty* debited with the amount (fig. 9).

On transmitting assessment lists which have been confirmed for more than twelve months, for collection by the Bureau of Arrears, *The Clerk of Arrears* is debited with the aggregate amount, and the proper titles of assessments are credited therewith (fig. 10).

The amount received for and standing to the credit of *Interest on Assessments*, is transferred at the close of each month to the credit of *The Mayor, Aldermen and Commonalty*. The amounts standing to the debit of the *Chamberlain* and the *Clerk of Arrears*, are in like manner transferred, at the close of each month, to the debit of *The Mayor, Aldermen and Commonalty* (figures 11 and 12.)

It is recommended to each Bureau to have a Trial Balance of their respective Ledgers taken off at the end of every month.

The following rules, prescribed by the Comptroller, are printed on the back of the blank forms furnished to the Collector of Assessments, for his monthly Accounts Current :

THE COLLECTOR OF ASSESSMENTS shall, at the close of each month, or as soon thereafter as practicable, render to the COMPTROLLER, under oath, an Account Current, in the form prescribed for that purpose, which shall exhibit to the credit of the Mayor, Aldermen and Commonalty of the City of New York—

1st. The Amount remaining uncollected and due on Assessment Lists in his hands at the close of the last day of the preceding month.

2d. The amount of Interest collected on Assessments during the month, and since his last preceding Account Current.

3d. The amount of new Assessment Lists received for collection since his last Monthly Account Current, distinguishing the dates when received, the Titles of the Assessments, and amount of each.

4th. Any other account or item proper to be credited to the City of New York, in said Account Current.

The debit side of said Account Current shall exhibit :

1st. The date and amount of each payment to the Chamberlain.

2d. The amount of any remissions or allowances made for errors, or otherwise, upon any Assessments or interest due thereon, in pursuance of Resolutions of the Common Council received from the Comptroller (*vide* Ordinance approved February 25, 1856), or otherwise, together with the authority under which such remission or allowance was made.

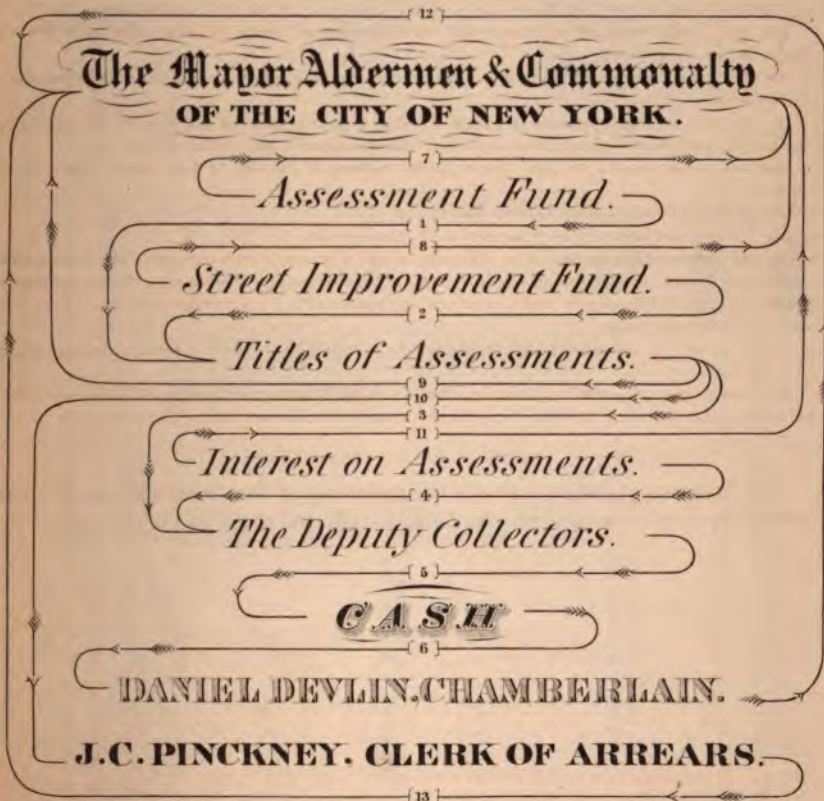
3d. The amount of Assessment Lists transmitted for collection by the Clerk of Arrears, distinguishing the title and amount of each.

4th. The balance or amount remaining uncollected and due on the several Assessment Lists remaining in his hands at the close of the last day of the month, the same to be carried down to a new account.

BUSINESS OF THE YEAR 1860.

The following statement exhibits the operations of this Bureau during the year, and the amount of assessments remaining uncollected at the end of the year :

DESIGN OR PLAN
OF THE
System of Accounts
prescribed by the Comptroller
FOR
The Bureau of Collection of Assessments.



JONATHAN TROTTER, Collector of Assessments, in account with the CORPORATION OF THE CITY OF NEW YORK, for and during the year ending December 31, 1860.

| 1860. | | 1860. | |
|--|----------------|---|----------------|
| Jan. 1. | Dr. | Dec. 31. | Cr. |
| To amount of Assessments uncollected at this date..... | | By amount of payments to the Chamberlain, viz.: In the month of January..... | \$27,400 35 |
| To amount of new assessments transmitted to him through the Street Commissioner for collection, viz.: In the month of January..... | \$77,616 97 | " " " February..... | 78,400 13 |
| " " " February..... | 6,797 73 | " " " March..... | 106,409 41 |
| " " " March..... | 25,048 53 | " " " April..... | 21,107 85 |
| " " " April..... | 11,013 27 | " " " May..... | 21,597 23 |
| " " " May..... | 3,031 65 | " " " June..... | 35,354 48 |
| " " " June..... | 36,256 32 | " " " July..... | 30,368 49 |
| " " " July..... | 678,967 65 | " " " August..... | 278,430 42 |
| " " " August..... | 39,460 29 | " " " September..... | 89,217 56 |
| " " " September..... | 29,747 30 | " " " October..... | 66,529 18 |
| " " " October..... | 185,124 82 | " " " November..... | 69,391 18 |
| " " " November..... | 63,543 44 | " " " December..... | 104,236 27 |
| " " " December..... | | | |
| To amount of interest collected, viz.: In the month of January..... | \$504 65 | By amount of uncollected assessments transmitted to the Comptroller for collection by the Clerk of Arrivals, viz.: In the month of January..... | \$6,520 43 |
| " " " February..... | 2,694 20 | " " " February..... | 4,310 78 |
| " " " March..... | 5,010 29 | " " " March..... | 214,647 06 |
| " " " April..... | 544 56 | " " " April..... | 7,306 80 |
| " " " May..... | 789 46 | " " " May..... | 25,346 14 |
| " " " June..... | 185 75 | " " " June..... | 228 24 |
| " " " July..... | 222 58 | " " " August..... | 1,935 10 |
| " " " August..... | 222 98 | " " " September..... | 3,649 98 |
| " " " September..... | 180 13 | " " " October..... | 12,963 67 |
| " " " October..... | 378 17 | | |
| " " " November..... | 749 48 | | |
| " " " December..... | 331 16 | | |
| To amount of over-payments—composed of items twice paid..... | | By amount erroneously included in sums charged on opposite side, payable by the Corporation, on account of various assessments..... | 185,368 43 |
| Total..... | \$1,897,054 16 | By amount of assessments vacated by order of the Supreme Court, and canceled on the record..... | 947 46 |
| | | By amount of assessments remitted and canceled by resolutions of the Common Council..... | 3,018 40 |
| | | By amount of assessments remaining uncollected at the end of the year..... | 521,551 78 |
| | | Total..... | \$1,897,054 16 |

Dec. 31. To balance brought down, being the amount of uncollected assessments in his hands at this date..... \$421,551 78
E. E.

THE CROTON AQUEDUCT DEPARTMENT.

The following communication from the Croton Aqueduct Board to the Board of Aldermen shows the number of Renters of the Croton water in each Ward, and the manner of conducting business, in the Bureau of Water Rents :

CITY OF NEW YORK—CROTON AQUEDUCT DEPARTMENT,
December 17th, 1860.

To the Honorable the Board of Aldermen :

The Croton Aqueduct Board herewith respectfully present the information called for in a resolution of your Honorable Body, passed October 25th, 1860.*

Respectfully,

THOMAS STEPHENS, *President*.

CITY OF NEW YORK—CROTON AQUEDUCT DEPARTMENT,
BUREAU OF WATER RENTS, November 23d, 1860.

THOMAS STEPHENS, Esq., *President*.

DEAR SIR—In compliance with a resolution of the Honorable Board of Aldermen, I hand you, herewith, a statement of the number of buildings in each Ward of this city, that are subject to Croton Water Rent, as registered and classified in the books of this Department, according to the ordinance establishing the rates of Croton Water Rent ; also, the number of books that are kept in this Bureau for that purpose, with the manner of keeping the same, together with the account of the moneys received, and to whom the same is returned. Also, the number of officers and clerks that are employed in said Bureau, with the compensation of each, and the duties performed by them respectively.

There are twenty-two books kept in this office—one for each Ward—in which all the water-rates are registered, and the same are copied by the clerks in the office, annually, from year to year.

From these books the bills are furnished for all Croton Water Rents, and for all extra use of Croton water ; and when the amounts are received, the same are entered in a Cash-book, kept for that purpose, with the names of each person paying it, and the amount paid over to the Comptroller, daily, by the Registrar, with a copy of each day's transaction.

The officers of this Bureau consist of a Registrar, with a salary of one thousand five hundred dollars per annum, whose duty it is to attend to the collecting of all water-rents, and to keep special charge of all the books and accounts in the Bureau, and to make regular returns of the moneys received.

Also, an Assistant Registrar, whose salary is one thousand dollars a year, and it is his duty to keep the account of all water supplied to shipping, and to register and keep the account for taps used for tapping pipes, and for building purposes, and to assist generally in such other duties as may be required of him by the Registrar. There are six clerks employed in the office, with a salary of one thousand dollars each, whose duties are to attend daily for the purpose of writing up the books, and furnishing bills to all applicants for the payment of Croton water, and to give such information as may be required in relation to the business of the office.

* *Resolved*, That the Croton Aqueduct Board be, and they are hereby, directed to present in their Quarterly Report to the Common Council for the third quarter of the present fiscal year, a statement, to be prepared and certified by the Water Registrar, showing the present number of renters or takers of the Croton water, in each Ward of the city, the same to be classified according to the ordinance establishing the rates of water rents ; also, stating the number of Books of Account kept in his Bureau, the manner of keeping the same, and of conducting the business of said Bureau ; what returns or reports are made, and to whom, the names and compensation of the officers and clerks employed in said Bureau, and the duties performed by them respectively.

THE CROTON AQUEDUCT DEPARTMENT—NUMBER OF WATER TAKERS.

The following are the number of buildings in each Ward of the city, subject to Croton Water Rents, as taken from the books :

| | FRONT. | REAR. |
|-------------------------|--------|-------|
| First Ward..... | 1,917 | 169 |
| Second Ward..... | 1,164 | 57 |
| Third Ward..... | 1,226 | 33 |
| Fourth Ward..... | 1,353 | 171 |
| Fifth Ward..... | 1,840 | 149 |
| Sixth Ward..... | 1,214 | 241 |
| Seventh Ward..... | 3,536 | 265 |
| Eighth Ward..... | 2,674 | 542 |
| Ninth Ward..... | 3,872 | 509 |
| Tenth Ward..... | 1,765 | 412 |
| Eleventh Ward..... | 2,515 | 447 |
| Twelfth Ward..... | 1,037 | 51 |
| Thirteenth Ward..... | 1,553 | 335 |
| Fourteenth Ward..... | 1,484 | 308 |
| Fifteenth Ward..... | 2,689 | 230 |
| Sixteenth Ward..... | 3,431 | 417 |
| Seventeenth Ward..... | 3,726 | 567 |
| Eighteenth Ward..... | 3,804 | 209 |
| Nineteenth Ward..... | 2,014 | 101 |
| Twentieth Ward..... | 4,081 | 593 |
| Twenty first Ward..... | 3,652 | 192 |
| Twenty-second Ward..... | 3,010 | 219 |

Making a total of 58,735 buildings.

Respectfully submitted,

R. C. HANCE, *Registrar*.

METHOD OF KEEPING THE ACCOUNTS OF THE CROTON AQUEDUCT DEPARTMENT.

The following correspondence with the Croton Aqueduct Board shows the method prescribed by the Comptroller for keeping and rendering the Accounts of that Department; also, the suggestions made in relation to depositing with the Chamberlain *daily* the collections from Water Rents, &c., &c.:

CITY OF NEW YORK—DEPARTMENT OF FINANCE,
COMPTROLLER'S OFFICE, April 12th, 1859.

M. VAN SCHAIK, Esq.,

Pres. Croton Aqueduct Board:

SIR—In the Comptroller's communication to the Common Council, under date of the 28th ult., an explanation was given of the measures adopted and course pursued since his accession to office, in relation to the Books and Accounts pertaining to the fiscal affairs of the Corporation.

A copy of said communication is enclosed herein.

It being considered desirable to ascertain the amount of Croton Water Rents due and uncollected at the beginning of the present year, the writer called at your office early in March for that purpose, and was informed by Mr. Craven, that a statement of the amount could not conveniently be furnished, for reasons mentioned by him, and which were considered satisfactory, but in order that said reasons may be correctly represented in a Report of this Department now being prepared, will you oblige me by stating the same at length, or as fully as you may deem necessary for a full understanding of the subject?

If practicable, we should be glad to have a statement in detail of the amount of Rents remaining uncollected Dec. 31, 1858, the same to be debited in the books of this Department, to the proper accounting officer, who should furnish a suitable acknowledgment therefor. Such a statement would enable the Auditing Bureau of this Department to compare the Weekly Returns of collections made by the Registrar, and to point out any errors or discrepancies discovered therein.

The deposits made with the Chamberlain to be credited to the Registrar as per receipts filed, the latter being debited with the amount of interest or penalty collected as per his Weekly Reports.

In order to make our general system as nearly uniform as possible in its practical operation, it is desirable that the Registrar should render his Return of Collections, and make his deposits with the Chamberlain *daily* instead of weekly, according to present custom. Such a change has lately been made, and is found to work well in the Bureau of Arrears and the Bureau of City Revenue, and it is expected the same will also soon be made in the Bureau of Collection of Assessments.

CROTON AQUEDUCT DEPARTMENT—METHOD OF KEEPING ACCOUNTS—CONTINUED.

Please inform me whether such an arrangement is practicable in regard to the Bureaux in your Department, having charge of the Collection of Water Rents, and at the same time favor me with your views as to the utility and propriety of having the accounts of Water Rents collected, subjected to the same careful examination in the Auditing Bureau, as all other accounts, both of Revenues and Expenditures, now are.

Very respectfully,

WM. E. WARREN, *Deputy Comptroller.*

CITY OF NEW YORK—CROTON AQUEDUCT DEPARTMENT, April 16, 1859.

ROBERT T. HAWS, Esq., *Comptroller :*

SIR—In compliance with your request, I answer the questions proposed to me in the letter of the Deputy Comptroller of the 12th instant, and intersperse such explanations as appear to be requisite.

By the expression, "The amount of Croton Water Rents, due and uncollected the beginning of the present year," it is supposed is meant not the total amount only, but each item of rent also, which remains uncollected. On this presumption it was answered by Mr. De Forest, nearly as follows: "That the amounts which were charged on the books from the last year's books, were many of them the subjects of constant change arising from various circumstances, such as that parties changed the character of their premises by a new house or store, a stable, the number of tenants or horses, engines, baths, water-closets, bars, street washers, and a great number of other particulars or circumstances, requiring an addition or reduction, or an alteration of the charges to which they apply." The entries in our books of rents consist of over 70,000 items, and that description of rents which are called extras or miscellaneous, are more or less subject to the representations of the owner or occupant, as the numerous minute facts on which alterations depend cannot be ascertained until parties come forward to settle their bills. To make up the annual return for the Clerk of Arrears is the labor of a month; this relates to the regular rates alone, which are secured by a lien on the property. A statement embracing the extras in addition, would require at least double the time and labor, and then would be worthless in fact, because the extras are subjects of more constant change than the regular rates, and could not be relied upon to furnish a check upon returns, and thus he would not be willing to certify the return as correct or available for practical purposes as items of account.

I have inferred from the purport of your letter, that it indicated an intention to form some plan of investigation of a permanent character. In this view it may be well for me to treat the subject more at large, and endeavor to aid and carry into effect the good design of procuring complete investigations, to be made by the Auditing Bureau.

During the transcription for the Bureau of Arrears from our twenty-two books, which contain the Water Rents for each Ward respectively, the process would be liable to interruption and delay by the receipts of rents, and the entries in the books, which are constantly in progress, were it not that, as a part of a system, it must be held in preparation and duly executed. A new subject of that description, coming up at near the close of the water year, is liable to objection; because, without a previous arrangement, it might interfere in the collection of the Water Rents. Besides, it does not appear to me that a return of uncollected rents, regular and extra, made in March or April from the 31st of December, as you request, and as it can only be made to 1st of May, can furnish data for a sufficiently comprehensive comparison and check upon the receipts. And I suppose that your checkings should conform to the books, and apply to each water year separately. For these reasons it would be necessary to procure a duplicate set of twenty-two books, for the use of the Auditing Bureau, to mark off each item which has been returned by the Registrar, and to enable the Bureau to ascertain, by inquiry at this office, the propriety of any increase or diminution of the sum charged, the addition of any new subject of charge, and the change in any premises or occupation, or other circumstance, which may have caused the obliteration of any original item recorded in the book. To carry steadily into effect this comprehensive and simple plan, it might be necessary that the Water Registrar should keep two separate sets of receiving or cash accounts, one for the water year which will expire on the 1st of May, or more properly on the 30th of April, and one for the year which will commence on the 1st day of May. You will, at a glance, perceive that the detail of checking entries, and of examining alterations, will, on the part of your Auditor or examiners, be enormous in busy seasons of the year, and light at other periods, but always requiring minute attention, if not constant application, and that for the purpose of facilitating the checkings and examinations, both the payments of the Registrar to the Chamberlain, and his consequent report to the Comptroller, must be made every day. The next day the auditor or examiner must go to work upon the Registrar's report, and

CROTON AQUEDUCT DEPARTMENT—METHOD OF KEEPING ACCOUNTS—CONTINUED.

with the twenty-two ward books before him, and so on every working day in the year. This plan will furnish the most perfect system for examining and checking the receipts of the Croton Water Rents which can be devised.

When the law creating this department was prepared in 1848, after an experience of six years, in the previous water office, I believed it to be discreet to create an Assistant Commissioner, who, with other official details, should have the special superintendence of the Bureaux of the department, and of the conduct of their affairs. This appeared to me to be the most certain protection which could be applied to a business so minute in its details, and subject to change in the sums charged on the books for water rents. The plan has operated advantageously, but as no correct and disciplined man of business can ever disapprove of a strict and searching system of investigation and accounting, I propose the mode of proceeding therein which, in my judgment, will best enable you to accomplish your object, much more certainly and easily than that of applying examinations to a part or parts of a year.

The additional expense and labor which the plan may involve, are not to be considered if its detailed execution can be properly attended to by your Auditing Bureau.

Having arrived at this point, it is proper for me to observe that the Registrar makes his deposits with the Chamberlain on Thursday of each week, in obedience to the 370th section of the ordinance "organizing the Departments." His mode of proceeding is the same as that which was adopted in 1842, when the first office for the imposition and collection of water rents, according to ordinance, was established by the Common Council and opened in the old Alms-house, and it is this: He deposits his receipts every day in the bank employed by the Corporation in his own name, and draws his check for the amount of his deposits, on the day named in the ordinance in favor of the City Chamberlain, rendering an account to the Comptroller of the items received by him for which the payment was made as the section prescribes, and he furnishes to the Comptroller a duplicate receipt from the City Chamberlain. Dispensing with daily deposits to his own account, this process of the Registrar is applicable to daily payments as well as weekly. I do not perceive that there is any objection to the Registrar being ordered to make his payments to the Chamberlain, and his returns to the Comptroller every day; provided, that the ordinance shall be first altered to correspond with the rule which it may be desirable to adopt.

I will take leave to expand the subject, and to offer a recapitulation of the main points, which have been stated in answer to your inquiries. From the vast multitude of items in the twenty-two large books of water rents, no just view, I apprehend, and systematic investigation suitable to an extensive subject, can be made by taking up a part of a year's work. To perform any continued examinations with accuracy every day, and detect discrepancies and alterations, and to inquire into and learn their cause, the examiner must have before him copies of those sets of books, to which the daily payments of the Registrar to the Chamberlain have reference, and the Registrar, instead of entering into his Cash books for the day the whole sum received, in any case in which it may be received, from two or more sets of books, for different years, the entries must be made for each year separately, though it might not be necessary to make out separate bills for each year. Any obstructions or difficulties, which might arise in executing the details of the plan, can be obviated by shutting our sets of books peremptorily on the 30th of April, and rendering to the Comptroller the last return for the year. The Clerk of Arrears accordingly might then take the Comptroller's set of books as the returns of uncollected rents.

This represents the only perfect system which I can devise. But there still would remain an impediment to be removed. It is understood in this office that, in pursuance of law, after the return to the Clerk of Arrears, no payments are received by him until the proper entries are made in the tax books. These, I believe, are never ready on the 1st of May; if, therefore, our collection books were closed on the 30th of April, two months or more would probably elapse, before payments could be made by water takers. To remove this inconvenience to the public, it has been the practice to keep the books in use by the Registrar until the return is called for by the Clerk of Arrears; consequently the return to the Clerk of Arrears in 1857 was made on the 11th of August, that made in 1858 was on the 15th of August. Observe, that in the event the collection books should be closed in this office on the 30th of April or 1st of May, the department would be deprived of the reputation of collecting its rents to an increased amount over that which it now suffers, under the present plan of operations, which compels the Registrar to return arrears of rents to another collector. This is not a material circumstance, but the system, as it was originally devised, is best, and that was, to collect the rents by the Registrar, without the intervention of a Collector of Arrears, and the head of the department to sell the property under the lien at such periods as might be prescribed by law. This can be demonstrated by argument, if it should become a question.

Supposing the difficulties of the proposed examination and checkings not to be insurmountable, I continue

CROTON AQUEDUCT DEPARTMENT—METHOD OF KEEPING ACCOUNTS—CONTINUED.

my remarks on that particular part of the subject. In the event that a copy of the twenty-two collecting books should be taken by the Auditing Bureau, the daily returns of the Registrar, into the Comptroller's office, could be more readily and surely compared with the books in the Auditing Bureau, and the checkings and examinations be prosecuted with comparative convenience and entire regularity. The perfect agreement at the start, of the two sets of books is a point of importance. Minor points of the arrangement will be developed as the system is pursued, should you consider it worth a trial. As at present conducted and superintended by its present officers, I believe the collection of the rents to be entirely safe, and the business to have been executed with uncommon attention, ability and fidelity.

Properly to prepare original and duplicate sets of Ward collection books, it would be necessary to commence and finish them during the comparative leisure of the winter season, to be ready for use on the 1st of May in each year. We are now in the middle of April. As our busy season is upon us, this observation also applies to the extreme difficulty of going back to the 31st of December, and correctly picking out from the twenty-two books, not only the rents now unpaid, but also those which have been paid, and are daily being paid, since that date. The work can be done, and shall be, if you so desire; but it could only be carried to the 1st of May now next ensuing, on which day the new books for the water year come into use. But when an order is prospective and time is given, not in the busy season, or if the whole body of the rents be prepared each year in two sets of books, in the winter season, when there is comparative leisure, a corresponding degree of accuracy in the transcription of all the items will be obtained without interfering, in a sensible degree, with the collection of rents. In the consideration of this subject, it must not be forgotten, that some of both the regular and extras are liable to alterations and changes from the causes which have been assigned or alluded to, particularly the extras.

The force which the Auditing Bureau would require to carry on the business of investigation and checking with promptitude, would soon be determined after the system had been commenced.

With respect, yours, &c.,

M. VAN SCHAICK, *President.*

CITY OF NEW YORK—DEPARTMENT OF FINANCE,
COMPTROLLER'S OFFICE, April 22d, 1859.

M. VAN SCHAICK, Esq., *President, &c.*

DEAR SIR—The Act, Chapter 305, Laws of 1858, authorizing the Board of Supervisors of the county to impose a tax to meet or pay the annual appropriations made by the Common Council of the city of New York, contains the following clause:

"No portion of said respective sums shall be expended or applied to any other purposes or objects than said objects and purposes respectively for which the Board of Supervisors are empowered to raise the same."

In view of this provision of law, which is substantially the same as those passed in previous years relating to this subject, it is obvious that the custom of regarding and considering the balances of appropriations remaining unexpended at the close of the year in which such appropriations were made, as having lapsed or merged in a general unappropriated fund in the Treasury, is not only without any legal warrant, but contrary to the express provision of the law in that behalf. Neither the Common Council nor the Comptroller have power to divert them from the original purposes for which they were appropriated and raised. The State Legislature alone possesses authority to do so.

Appropriations once made, never expire, except by exhaustion.

From the best means of information in the possession of this Department, the amount of appropriations made prior to December 31st, 1858, based upon and raised by taxation, and remaining unexpended at that date, was \$1,037,939.47, less \$25,000, for reconstruction of County Jail, carried to the new County Books—leaving, say \$1,012,939.47, as shown by the inclosed list of items.

The several amounts contained in this list, have been carried to the credit of corresponding heads of accounts in the new General Ledger of the Corporation, opened and to be kept in this office.

In your reply to my circular No. 1 (written by Mr. Dé Forest, under date of January 14th), you informed me that a regular set of books are kept by double entry in your office, "consisting of a Cash-book, Journal and Ledger." Will you oblige me by furnishing this office a copy of your Balance Sheet of December 31, 1858, the better to enable us to understand your plan or system of accounts?

* * * * *

CROTON AQUEDUCT DEPARTMENT—METHOD OF KEEPING ACCOUNTS—CONTINUED.

As far as may be practicable, I regard it as being desirable that the methods of keeping accounts and conducting business in the different Departments, shall conform to one general plan or system, and that all blanks in use for Pay-rolls and other Accounts shall be uniform as to size and general style.

In respect to the deposit of moneys collected by any officer of the Corporation, I am clearly of the opinion they should be made with the Chamberlain daily, and that his receipt therefor, together with detailed accounts of such collections, should also be rendered to the Comptroller daily. It is confidently believed that neither gentleman of your Board would permit a practice different from this in his private business, and there being no law or ordinance in existence prohibiting daily deposits and returns, I trust you will concur with me in regard to the propriety of the change proposed, and give the necessary instructions to have the same carried into practical effect in the several Bureaux of your Department.

Respectfully yours,

ROBT. T. HAWS, *Comptroller*.

CITY OF NEW YORK—DEPARTMENT OF FINANCE,
COMPTROLLER'S OFFICE, April 27th, 1859.

M. VAN SCHAICK, Esq., *President, &c.*

DEAR SIR—Referring to my letter under date of the 22d instant, I now inclose sample of the blank form prescribed for daily receipts of the Chamberlain, to be taken by the Water Registrar. In preparing the blank I ordered a ream of paper printed, which will be sent to your office or to Mr. Hance to-day.

Allow me to express to you my thanks for your ready compliance with the suggestion to have daily deposits and returns made of all collections on account of the Corporation.

Respectfully yours,

ROBT. T. HAWS, *Comptroller*.

CITY OF NEW YORK—DEPARTMENT OF FINANCE,
COMPTROLLER'S OFFICE, June 18, 1859.

M. VAN SCHAICK, Esq., *President Croton Aqueduct Department :*

SIR—Referring to my letter under date of 22d April, in which was inclosed copy of a communication addressed to the Street Commissioner, and a statement of the views entertained by this Department in regard to the propriety and expediency of having the methods of keeping accounts and conducting all financial business in the different Departments as nearly uniform as practicable, I now hand you a list of appropriations for the present year, including the balances unexpended of appropriations of former years, so far as the same has been ascertained or can be distinguished in the present condition of the old accounts kept in this Department.

All of said appropriations are distinguished by convenient titles of accounts, which have been adopted by this Department, and which, for the sake of uniformity, it is desired may also be adopted by other Departments, so far as they are respectively interested. The following accounts indicate the objects of expenditure and amounts appropriated therefor, which are under the cognizance of your Department :

| | | |
|--|-----------------------------|-------------|
| Aqueduct, Repairs and Improvements..... | { \$295 63 25,000 00 | \$25,295 63 |
| Belgian Pavement | { \$84,129 25 100,000 00 | 184,129 25 |
| Printing and Advertising for Departments—the respective amounts intended for each of the different Departments are not stated. | | |
| Salaries..... | | 26,810 00 |
| Sewers—Repairing, Cleaning, &c..... | { \$10,581 65 20,500 00 | 31,081 65 |
| Streets—Repaving and Repairs | { \$4,143 28 75,000 00 | 79,143 28 |
| Water Pipes—Freightage and Laying..... | { \$3,261 41 89,300 00 | 92,561 41 |
| Wells and Pumps—Repairing and Cleaning..... | | 4,000 00 |

CROTON AQUEDUCT DEPARTMENT—METHOD OF KEEPING ACCOUNTS—CONTINUED.

For all these purposes, it is required that the Common Council shall make appropriations—as the same are, in the meaning of the Charter, “Branches of City Expenditure.”

The expenditures on Trust and Special Accounts, under cognizance of your Department, will be distinguished by the following titles of accounts, viz.:

Croton Water Works—Extension and New Reservoir.
Street Improvement Fund.

This last-mentioned account has been adopted for reasons set forth in my communication to the Common Council of April 25, 1859 (see Board of Aldermen Doc. No. 19), and will include the disbursements for “Construction of Sewers,” and “Streets, Paving,” as well as “Regulating and Grading Streets,” done under the Street Department. It is designed to supersede the several separate accounts, heretofore kept in the books of this Department, under the following heads:

Belgian Pavement (Trust Account).
Streets Paving.
Fencing Vacant Lots.
Filling Sunken Lots—under Ordinances of the Common Council.
Sewers—Construction of.

It is recommended, however, that the Croton Aqueduct Board and Street Department continue to use these old titles of accounts with which the public are already familiar, to distinguish the expenditures in detail, and to enable them to furnish this Department with information which may be called for. All requisitions for payments or certificates for work done, while indicating “Street Improvement Fund,” as the Fund drawn upon and the proper account to be debited by the Comptroller, should, at the same time, state what the work was for, as well as the date of the resolution of the Common Council authorizing the same. (See Doc. 19, Board of Aldermen, pp. 11 and 12.)

In the view of this Department, no special appropriations are necessary for the execution of public works under the direction of the Corporation, comprised under the general denomination of “Trust Accounts,” but that the order to do a given work and the confirmation of a contract therefor, is all that is required in such cases for action by the proper Executive Department.

In another communication, the proper method of opening and keeping the accounts of your Department, so as to conform to the general system adopted for keeping all the financial accounts of the Corporation, will be pointed out and explained.

Very respectfully yours,

ROBERT T. HAWS, *Comptroller*.

CITY OF NEW YORK—DEPARTMENT OF FINANCE,

COMPTROLLER'S OFFICE, June 20th, 1859.

M. VAN SCHAIK, Esq., *President Croton Aqueduct Department*:

DEAR SIR—According to the general plan or system adopted for keeping the financial accounts of the Corporation, it will be proper to have the books (a Journal and Ledger) kept in your office, opened, as on 1st January last, by debiting “The Mayor, Aldermen and Commonalty of the City of New York,” with the sums appropriated for work to be done, and services to be rendered, under the cognizance of your Department, as heretofore stated, such sums to be credited to accounts indicating the several appropriations.

* * * * *

If it were practicable to ascertain with any degree of certainty or precision, the amount of the Regular Water Rents for the year, I should prefer to have the Registrar debited at once with the whole amount, and credit him afterwards with any deductions allowed, and debit him with all additions made by competent authority—but your letter of the 16th April gave me to understand that it would be very difficult to state a given sum.

In respect to the method suggested by you for checking and auditing the future accounts and returns of the Water Registrar, which, if rightly understood by me, is very similar to the plan already adopted for checking the accounts of the *Receiver of Taxes*, the *Clerk of Arrears*, and the *Collector of Assessments*, I think it is both practicable and well calculated to protect the public interests. As this business is now conducted, there seems to be little or no check upon the Water Registrar, and while we can retain the services of the gentleman who has so long and worthily filled that office, no apprehension will be felt by any one, but that every thing

DESIGN OR PLAN
OF THE
SYSTEM OF ACCOUNTS
PRESCRIBED BY THE COMPTROLLER
FOR
The Croton Aqueduct Department.

(1)
Aqueduct Repairs and Improvements.

(2)
Belgian Pavement.

(3)
Russ Pavement Improvement.

(4)
Salaries Croton Aqueduct Dep't.

(5)
Sewers Repairing and Cleaning.

(6)
Streets Repaving and Repairs.

(7)
Water Pipes and Laying.

(8)
Wells and Pumps.

(9)
Requisitions on City Account.

The Mayor Aldermen & Commonalty
OF THE CITY OF NEW YORK.

(10)
Requisitions on Special & Trust Accounts.

(11)
Croton Water Works Extension &c.

(12)
Street Improvement Fund.

(13)
Regular Water Rents of 1860.

(14)
Extra Water Rents of 1860.

(15)
Penalties on Water Rents of 1860.

(16)
Tapping Water Pipes.

REVO C. HANCE, WATER REGISTRAR.

(17)
Permits for Street Vaults.

A.B. ROLLINS, WATER PURVEYOR.

(18)
Permits for Connections with Sewers & Drains.

THOMAS STEPHENS, PRESIDENT.

(19)
DANIEL DEVLIN, CHAMBERLAIN.

(20)
Sales of Personal Property.

Snyder Block & Sum 92 William St. N.Y.

To face page 206 of the Comptroller's Report for 1860.

1. The first part of the paper is devoted to a discussion of the general principles of the theory of the structure of the atom. It is shown that the structure of the atom is determined by the laws of quantum mechanics, which are based on the principle of the uncertainty of the position and momentum of the particles.

2. In the second part of the paper, the author discusses the problem of the structure of the nucleus. It is shown that the structure of the nucleus is determined by the laws of quantum mechanics, which are based on the principle of the uncertainty of the position and momentum of the particles.

3. In the third part of the paper, the author discusses the problem of the structure of the molecule. It is shown that the structure of the molecule is determined by the laws of quantum mechanics, which are based on the principle of the uncertainty of the position and momentum of the particles.

4. In the fourth part of the paper, the author discusses the problem of the structure of the crystal. It is shown that the structure of the crystal is determined by the laws of quantum mechanics, which are based on the principle of the uncertainty of the position and momentum of the particles.

5. In the fifth part of the paper, the author discusses the problem of the structure of the solid. It is shown that the structure of the solid is determined by the laws of quantum mechanics, which are based on the principle of the uncertainty of the position and momentum of the particles.

6. In the sixth part of the paper, the author discusses the problem of the structure of the liquid. It is shown that the structure of the liquid is determined by the laws of quantum mechanics, which are based on the principle of the uncertainty of the position and momentum of the particles.

7. In the seventh part of the paper, the author discusses the problem of the structure of the gas. It is shown that the structure of the gas is determined by the laws of quantum mechanics, which are based on the principle of the uncertainty of the position and momentum of the particles.

8. In the eighth part of the paper, the author discusses the problem of the structure of the plasma. It is shown that the structure of the plasma is determined by the laws of quantum mechanics, which are based on the principle of the uncertainty of the position and momentum of the particles.

CROTON AQUEDUCT DEPARTMENT—METHOD OF KEEPING ACCOUNTS—CONTINUED.

will be done correctly and with strict fidelity. But in view of possible changes, and of the frailties of poor human nature, it seems to me to be our duty to devise and put into practical operation, some plan by which the business can be kept constantly and effectually checked, so as to guard against, and as far as practicable prevent, the possibility of frauds upon the Treasury, even although such plan may involve some additional expense to the Corporation. I have requested Mr. Warren to confer with you, and the other officers of your Department, upon this subject, and trust that he may be enabled, with your co-operation and aid, to submit for my approval a working plan to secure the important object in view.

I am pleased to learn that the practice of making daily deposits and returns by the Water Registrar works well, and that the same system will ere long be adopted by the Water Purveyor, and all other Receivers of the public Revenues.

Allow me to request that all official returns or communications for this Department may hereafter be sent under cover, addressed to the undersigned, and marked on the envelope "Official Business."

Very respectfully,

ROBERT T. HAWS, *Comptroller*.

The annexed PLAN exhibits the method recommended and prescribed for keeping the accounts of this Department:

On receiving from the Comptroller advice of an appropriation having been made on City Account for a purpose within the cognizance of this Department, the Croton Board should cause an entry of the same to be made in their JOURNAL, by debiting the amount to *The Mayor, Aldermen, and Commonalty of the City of New York*, and crediting an account indicating the proper appropriation. (See figures 1, 2, 3, 4, 5, 6, 7, and 8.)

As accounts with requisitions for their payment are transmitted to the Comptroller, the proper appropriation or account should be debited, and *Requisitions on City Account* or *Requisitions on Special and Trust Accounts*, as the case may be, credited with the amount. (See figures 9, 10, 11, 12, 13, 14, 15, and 16; also 18 and 19.)

On ascertaining from the Auditor that the accounts covered by any such Requisition have been paid, and receiving the duplicate vouchers therefor, the proper Requisition Account is debited, and *The Mayor, Aldermen, &c.*, credited with the amount. (See figures 17 and 22.)

On receiving from the Water Registrar his daily account of collections of Water Rents, and for tapping Water Pipes, the aggregate of such collections should be debited to *the Water Register*, and the proper accounts credited. (See figures 23, 24, 25, and 26.)

The *Water Purveyor* should be debited with the amount received by him for *Permits for Street Vaults* (fig. 32), and the *President of the Board* debited with the amount of his receipts for *Permits for Connections with Sewers and Drains* (fig. 35).

On receiving duplicate receipts of the Chamberlain for moneys deposited in the Treasury by the *Water Registrar*, the *Water Purveyor*, or the *President of the Board*, the *Chamberlain* should be debited, and said officers, respectively, credited therewith. (Figures 31, 33, and 36.)

Moneys received for surplus or old materials, or for any property sold, should be forthwith deposited in the Treasury—the *Chamberlain* debited, and "Sales of Personal Property" credited therewith (fig. 39).

On closing the books periodically, the amounts standing to the credit of *Regular Water Rents of* — (fig. 27), *Extra Water Rents of* — (fig. 28), *Penalties on Water Rents of* — (fig. 29), *Tapping Water Pipes* (fig. 30), *Permits for Street Vaults* (fig. 34), *Permits for Connections with Sewers and Drains* (fig. 37), and *Sales of Personal Property* (fig. 40), should severally be transferred to the credit of *The Mayor, Aldermen, &c.* The amounts standing to the debit of *Croton Water Works Extension, &c.* (fig. 20), *Street Improvement Fund* (fig. 21), and the *Chamberlain* (fig. 38), should in like manner be transferred to the debit of *The Mayor, Aldermen, &c.*

It is recommended to each Department to have a Trial Balance of their respective Ledgers taken off at the end of each month.

THE LAW DEPARTMENT.

The following communications from the Counsel to the Corporation show what claims were in his hands for collection, and the condition of the same, and of various suits pending at the close of the year:

CITY OF NEW YORK—LAW DEPARTMENT,
OFFICE OF COUNSEL TO THE CORPORATION,
March 2d, 1861.

To the Comptroller:

SIR—In answer to your letter of the 27th ult., I send, herewith, a statement of the actions in which the Corporation is plaintiff, which were pending on the 31st of December last, and also four actions commenced subsequent to that date on claims which were previously in the office.

The statement includes several other claims on mortgages in my hands, in which suits have not yet been commenced, for the reason that all the necessary information as to parties has not yet been obtained.

The papers in this office do not show from whom the claims were received, except those which were delivered to me the last year.

Respectfully yours,

GREENE C. BRONSON.

STATEMENT OF SUITS other than Foreclosure Cases, pending, in which the Corporation is Plaintiff, on the 31st day of December, 1860:

| IN WHAT COURT. | TITLE OF CAUSE. | STATE OF THE ACTION. |
|--------------------------|--|---|
| <i>Superior</i> | THE MAYOR, &c., of New York, <i>agst.</i> PHILIP MARIE, SIMON FITCH, and WILLIAM B. FITCH. | Commenced July 27th, 1853. Claim on lease of right to collect wharfage. Action tried, verdict for Corporation, appealed to Court of Appeals; new trial ordered. |
| <i>Superior</i> | THE MAYOR, &c., of New York, <i>agst.</i> THE PARKER VEIN STEAMSHIP COMPANY, OTIS P. JEWETT, AND HIPPOLYTE MAIL. | Commenced October 7th, 1854. Claim on lease of right to collect wharfage. Action tried, verdict for Corporation for \$3,349.98, subject to the opinion of the Court at General Term. Argument has been at General Term, but decision is not yet given. |
| <i>Supreme</i> | THE MAYOR, &c., of New York, <i>agst.</i> EBENEZER G. BURLING, GUSTAVUS A. SACCHI, AND JOHN R. LAWRENCE. | Commenced June 13th, 1855. Claim upon lease of privilege of supplying vessels with Croton water. Cause at issue. |
| <i>Superior</i> | THE MAYOR, &c., of New York, <i>agst.</i> HENRY ERBEN, AND THE NEW YORK LIFE INSURANCE AND TRUST COMPANY. | Commenced January 28th, 1858. Claim to recover awards paid by Plaintiffs to Defendants, in extending Canal street. Reference now in progress. |
| <i>Supreme</i> | THE MAYOR, &c., of New York, <i>agst.</i> WALTER S. GRIFFITHS, JEREMIAH J. AUSTIN, JOSIAH GILLESPIE, AND THOS. A. TILLINGHAST. | Commenced April 13th, 1858. Claim on lease of right to collect wharfage. Action on the Circuit Calendar. |

THE LAW DEPARTMENT—CLAIMS IN SUIT—CONTINUED.

| | | |
|----------------------|--|---|
| <i>Superior.....</i> | THE MAYOR, &c., of New York, <i>agst.</i> WILLIAM C. LYONS. | Commenced April 15th, 1858. Claim for rent. Cause at issue. |
| <i>Superior.....</i> | THE MAYOR, &c., of New York, <i>agst.</i> GEORGE LAW. | Commenced Dec. 24th, 1860. Claim on lease of right to collect wharfage. Received from Comptroller during 1860. |
| <i>Superior.....</i> | THE MAYOR, &c., of New York, <i>agst.</i> SOPHIA V. D. REYNOLDS AND JOSEPH S. REYNOLDS. | Commenced May 9th, 1860. Claim for rent on a ferry lease to Sophia V. D. Laing. Cause at issue. Received from Comptroller during 1860. |

STATEMENT OF SUITS other than Foreclosure Cases, in which the Corporation
is Plaintiff, commenced since January 1st, 1861:

| IN WHAT COURT. | TITLE OF CAUSE. | STATE OF THE ACTION. |
|---------------------|--|---|
| <i>Supreme.....</i> | THE MAYOR, &c., of New York, <i>agst.</i> JOHN R. JOHNSTON. | Commenced January 21, 1861. Claim upon lease of privilege of supplying vessels with Croton water. Received from Croton Aqueduct Board, 1860. |
| <i>Supreme.....</i> | THE MAYOR, &c., of New York, <i>agst.</i> JOHN O'DONOHUE AND ABRAHAM MISEROLE. | Commenced January 9th, 1861. Claim for rent on a ferry lease. Received from Comptroller 1860. |
| <i>Supreme.....</i> | THE MAYOR, &c., of New York, <i>agst.</i> ABRAHAM MISEROLE AND JOHN O'DONOHUE. | Commenced January 9th, 1861. Claim for rent on a ferry lease. Received from Comptroller 1860. |
| <i>Supreme.....</i> | THE MAYOR, &c., of New York, <i>agst.</i> CORNELIUS VANDERBILT. | Commenced January 2d, 1861. Claim against Defendant as surety on a bond for John R. Johnston, in case above named. Received from Croton Aqueduct Board 1860. |

LIST OF MORTGAGES, &c., in the hands of the Counsel to the Corporation on the
31st day of December, 1860.

RECEIVED FROM COMPTROLLER DURING 1860.

| | |
|--|---|
| JAMES B. GASCOIGNE AND ANN, HIS WIFE, AND CHARLES P. GASCOIGNE AND DEDORAH, HIS WIFE, to THE GLOBE INSURANCE COMPANY. | Dated April 29th, 1854. Assigned to Corporation July 16th, 1856. Now in process of foreclosure. |
|--|---|

THE LAW DEPARTMENT—CLAIMS IN SUIT—CONTINUED.

| | |
|---|---|
| WILLIAM HOGAN to THE MAYOR, &c., of New York. | Dated May 1st, 1850. Referee's Report in foreclosure confirmed. |
| HENRY ABELL to THE MAYOR, &c., of New York. | Dated May 1st, 1848. Now in process of foreclosure. |
| JAMES BRADY to THE MAYOR, &c., of New York. | Dated May 1st, 1848. Now in process of foreclosure. |
| GEORGE H. PECK to THE MAYOR, &c., of New York. | Dated May 1st, 1850. Now in process of foreclosure. |
| ALEXANDER LOTT to THE MAYOR, &c., of New York. | Dated May 1st, 1852. Now in process of foreclosure. |
| EDMUND I. PORTER to THE MAYOR, &c., of New York. | Dated May 1st, 1851. Now in process of foreclosure. |
| ROBERT M. WILLIAMS AND ELIZABETH, HIS WIFE, to THE GLOBE INSURANCE COMPANY. | Dated August 5th, 1835. Assigned to Corporation July 16th, 1836. |
| JOHN HEREMAN to THE MAYOR, &c., of New York. | Dated December 27th, 1852. |
| MARY ANN SAUL to THE MAYOR, &c., of New York. | Dated December 27th, 1852. |

These last three mortgages were sent to one of the former Counsellors to the Corporation. No proceedings had been instituted, and the original papers could not be found. Certified copies have, however, been obtained from the Register's office, and they are now in process of foreclosure.

SUITS PENDING INVOLVING THE VALIDITY OF ASSESSMENTS FOR TAXES.

CITY OF NEW YORK—LAW DEPARTMENT,
OFFICE OF COUNSEL TO THE CORPORATION,
March 21, 1861.

TO THE COMPTROLLER :

SIR—In reply to yours of the 16th instant, relative to cases now pending in this office, involving the validity of assessments for taxes against corporations, I have to say that the inclosed schedule contains a statement of all the suits or proceedings pending in this office affecting taxes assessed upon foreign corporations, and of the present position of such cases.

I find no record of any suit affecting companies called "Albion Life Insurance Co.," nor "N. E. Mutual Life of Boston."

Respectfully yours,

GREENE C. BRONSON.

LIST OF CASES NOW PENDING, involving the validity of Assessments on Foreign Corporations.

| | | |
|--------------------------|---|--|
| <i>Court of Appeals.</i> | <p>THE INTERNATIONAL LIFE ASSURANCE CO. of London,</p> <p>v.</p> <p>THE COMMISSIONERS OF TAXES AND ASSESSMENTS for the City and County of New York.</p> | <p>Certiorari to review assessment on \$100,000 invested in stock and deposited with the State Comptroller.</p> <p>The action of the Commissioners was sustained at Special and General Term, and the Insurance Company have appealed to the Court of Appeals. The cause is now on the Calendar of that Court.</p> |
| <i>Do.</i> | <p>THE BRITISH COMMERCIAL LIFE INS. Co.</p> <p>v.</p> <p>THE SAME.</p> | <p>Certiorari to review assessment on \$100,000 invested in stock and deposited with the State Comptroller.</p> <p>Decision rendered at Special Term confirming assessment of Commissioners, except that on \$50,000, invested in U. S. stocks. Plaintiff and defendants each appealed to General Term, and judgment was there affirmed. Each party has appealed to the Court of Appeals, and the case is now pending there.</p> |
| <i>Supreme.</i> | <p>THE MUTUAL BENEFIT LIFE INSURANCE Co. of New Jersey,</p> <p>v.</p> <p>THE BOARD OF SUPERVISORS.</p> | <p>Injunction to restrain Defendants from collecting a tax imposed on Plaintiff.</p> <p>The Defendants demurred to the Complaint. The demurrer was sustained at Special Term, which judgment was affirmed at General Term on the 18th inst. No appeal yet taken.</p> |
| <i>Superior.</i> | <p>THE SAME</p> <p>v.</p> <p>THE SAME.</p> | <p>Judgment was here obtained at Special Term by Defendants, and recently affirmed at General Term. No appeal yet taken.</p> |

NEW YORK, March 21, 1861.

SUITS PENDING IN RELATION TO TAXES—CONTINUED.

New York, March 26, 1861.

WILLIAM E. WARREN, Esq.,

Deputy Comptroller :

DEAR SIR—In reply to your inquiry of yesterday relative to the position of the various cases in my hands, as Counsel, involving the liability of Mutual Life Insurance Companies to taxation upon the amount of their bonds deposited with the Comptroller of this State, I have the pleasure to reply :

That the cases of the British Commercial Life Insurance Company and International Life Assurance Company of London are now pending on appeal in the Court of Appeals.

In these cases the Supreme Court held that the Companies were liable to taxation upon their stock or bonds on deposit with the Comptroller, excepting such portions as consisted of United States Stock, and that upon United States Stock they were not liable to be taxed. 28 Bart. S. C. R., p. 318.

In the case of the Albion Life Insurance Company, a consent was signed that the case abide the decision of the Supreme Court in the above cases.

As that Company's stock was composed wholly of United States Stock, judgment was entered vacating the assessment made by the Commissioners of Taxes.

The two cases of the Mutual Benefit Life Insurance Company are still pending ; one of these cases was decided against the Company by the General Term of the Supreme Court of this District, last week. The case will be appealed to the Court of Appeals.

The other case is to be argued next term before the General Term of the Superior Court.

I have never heard of any tax case in which the N. E. Mutual Life Insurance Company of Boston was concerned.

Very respectfully yours,

ABRAHAM R. LAWRENCE, JR.

CITY OF NEW YORK—LAW DEPARTMENT,
OFFICE OF COUNSEL TO THE CORPORATION,
June 13, 1861.

TO THE COMPTROLLER :

SIR—Pursuant to the request contained in your letter of the 5th instant, I submit herewith a Statement of Suits and Proceedings now pending in relation to Taxes in all cases other than those in which *foreign* Corporations are concerned, as to which Corporations you already have a report from me.

Respectfully yours,

GREENE C. BRONSON.

**STATEMENT OF SUITS and PROCEEDINGS now pending in relation to Taxes
in all cases other than those in which Foreign Corporations are concerned.**

THE PEOPLE, &c., *ex rel.* THE BANK OF
THE COMMONWEALTH in the City of
New York,
agst.
THE COMMISSIONERS OF TAXES AND
ASSESSMENTS, &c.

Certiorari to review assessment of 1859. Judgment for defendants by Supreme Court. Relators appealed, and case has been argued in Court of Appeals, but no decision has yet been rendered.

THE PEOPLE, &c., *ex rel.* JEHIEL K.
HOYT,
agst.
THE COMMISSIONERS OF TAXES AND AS-
SESSMENTS, &c.

Certiorari to review proceedings of Commissioners in assessing relator's personal property invested in New Orleans. Judgment for defendants by Supreme Court. Relators appealed, and case has been argued in Court of Appeals, but no decision has yet been rendered.

SUITS PENDING IN RELATION TO TAXES—CONTINUED.

| | |
|---|---|
| <p>SAME <i>agst.</i> SAME.</p> | <p>Proceedings recently brought on account of Assessment for 1861.</p> |
| <p>REUBEN W. HOWES, President of the Park Bank, <i>agst.</i> FERNANDO WOOD AND OTHERS, SUPER- VISORS.</p> | <p>Proceedings to obtain commutation of tax for 1856 upon the capital stock of the Park Bank of New York. Judgment for the defendants by the Supreme Court. Plaintiffs appealed, and case now pending in the Court of Appeals.</p> |
| <p>THE LA FARGE FIRE INSURANCE COM- PANY* <i>agst.</i> HARVEY HART, Receiver of Taxes, and ANOTHER.</p> | <p>Injunction to restrain defendants from proceeding under warrant for collection of tax on personal property of Company for 1853. Issue joined, but no trial. Matter said to have been settled by the Comptroller.</p> |
| <p>THE PEOPLE <i>ex rel.</i> THE WASHINGTON IN- SURANCE COMPANY, <i>agst.</i> THE COMMISSIONERS OF TAXES AND AS- SESSMENTS.</p> | <p>Certiorari brought to review proceedings of Commissioners in assessing capital of relators invested in United States Stocks. Judgment has been rendered for the defendants by the Supreme Court. Proceedings suspended to await the decision of the Court of Appeals in other cases involving the same question.</p> |
| <p>LEWIS O. WILSON <i>agst.</i> THE MAYOR OF THE CITY OF NEW YORK, HARVEY HART, and JOSEPH JEN- KINS.</p> | <p>Proceedings to restrain defendants from collection of a tax on the personal property of plaintiff for the year 1850. Demurrer of defendants was sustained at Special, but judgment was reversed at General Term. Defendants appealed to Court of Appeals, where case is now pending.</p> |

* This case has been settled.

BUREAU OF THE CORPORATION ATTORNEY.

Article III. of Chap. V., of the Revised Ordinances of 1859, provides as follows :

§ 26. He (the Corporation Attorney) shall, on the first Thursday in each month, report to the Comptroller a statement, under oath, of the actions instituted by him, and settled before judgment, of the complaints compromised by him, in which no action shall have been commenced, and of all actions prosecuted to judgment, with the result thereof, whether for or against the Corporation, and whether an execution has been issued thereon, and, if so, whether it has been collected ; and shall include therein a particular account, item by item, of all penalties or other moneys which he may have received for the Corporation, and from whom they were received respectively, and on what account and when paid. He shall also state therein, item by item, an account of Officers' or Court Fees paid by him, and on what account and when they were respectively paid ; and shall exhibit at the foot of the account the balance thereof, whether for or against the Corporation.

§ 27. If the account shall exhibit a balance in his hands in favor of the Corporation, he shall forthwith pay over such balance to the Chamberlain, and shall thereupon receive from the Chamberlain a voucher for the payment thereof, which he shall forthwith, on the same day, exhibit to the Comptroller, and shall, at the same time, leave with him a copy thereof.

The only reports made to the Comptroller by the Corporation attorney have been his monthly Returns of Penalties collected, including an account of the disposition made of the amount received.

The following abstract of said returns shows the amount of his monthly receipts and disbursements ; also the amount and date of each deposit with the Chamberlain :

ABSTRACT of the Monthly Returns of the Corporation Attorney, for the year ending December 31, 1860.

| FOR WHAT MONTH. | AMOUNT COLLECTED. | AMOUNT OF DISBURSEMENTS. | DEPOSITS WITH CHAMBERLAIN. DATES. | AMOUNT. |
|-----------------------|-------------------|--------------------------|--------------------------------------|-------------------|
| 1860. | | GEORGE H. PURSER. | 1860. | |
| December | \$617 50 | \$604 24 | January 14..... | \$13 26 |
| 1861. | | GEORGE C. GENET. | | |
| January | \$458 08 | \$452 78 | February 7..... | \$5 30 |
| February..... | 565 53 | 296 08 | March 10..... | 289 45 |
| March..... | 626 97 | 433 93 | April 6..... | 193 04 |
| April..... | 455 11 | 280 99 | May 10..... | 174 12 |
| May..... | 965 68 | 905 49 | June 9..... | 60 19 |
| June..... | 752 40 | 361 56 | July 14..... | 390 84 |
| July..... | 648 21 | 638 75 | August 13..... | 9 46 |
| August..... | 360 60 | 209 07 | September 8..... | 151 53 |
| September..... | 208 37 | 202 07 | October 11..... | 6 30 |
| October..... | 902 03 | 299 20 | November 12..... | 602 83 |
| November..... | 520 87 | 517 88 | December 23..... | 2 99 |
| | <u>\$6,463 85</u> | <u>\$4,597 80</u> | | <u>\$1,866 05</u> |
| RECAPITULATION. | | | | |
| George H. Purser..... | \$617 50 | \$604 24 | | \$13 26 |
| George C. Genet..... | 6,463 85 | 4,597 80 | | 1,866 05 |
| Totals..... | <u>\$7,081 35</u> | <u>\$5,202 04</u> | | <u>\$1,879 31</u> |

THE CITY INSPECTOR'S DEPARTMENT.

The thirty-eighth section of the amended Charter of 1857, provides that :

"All sales of personal property, in the custody of the several departments or bureaux, shall be made by the appropriate heads of departments, under such regulations as shall be established by ordinances of the Common Council." It also provides that "the proceeds of all such sales shall be by the officer receiving the same immediately deposited with the City Chamberlain ; and the account of sales verified by the officer making the sale shall be immediately filed in the office of the Comptroller."

SALES OF PERSONAL PROPERTY.—The following receipt, filed in the Comptroller's Office, shows the amount received by the City Inspector for sales made by him :

New York, June 20th, 1860.—Received from Daniel E. Delavan, City Inspector, ten hundred and forty-two dollars and twenty-four cents, being for moneys received from various parties for ashes, rubbish, &c., sold from the streets.

\$1,042.24.

N. C. PLATT, *Chamberlain*,

per H. C. TANNER.

SYSTEM OF ACCOUNTS.—The following correspondence with the City Inspector in 1859, shows the form prescribed by the Comptroller for keeping the accounts of that department, and the disposition of that officer to adopt and conform to the method so indicated :

CITY OF NEW YORK—DEPARTMENT OF FINANCE.

COMPTROLLER'S OFFICE,

June 18th, 1859.

DANIEL E. DELAVAN, Esq., *City Inspector*.

DEAR SIR—In performing the duty devolved by law and the ordinances of the Common Council upon this department, to "prescribe the forms of keeping and rendering all city accounts in the several departments, bureaux, and offices of the Corporation," I have heretofore made several suggestions to the First Clerk in the City Inspector's Department in relation to keeping a regular set of books, but was informed by him, that in consequence of the unsettled condition of things in the Department, he had been unable even to procure the books required, although requisition had been duly made for the same.

Now that the question in regard to the office of City Inspector has been happily settled, and a most favorable opportunity is presented to introduce all such changes and improvements in the system of keeping and rendering accounts as may be considered advisable, I lose no time in addressing you.

In my judgment it is very desirable that a regular set of books shall be kept in each of the Executive Departments of the city government, such books to contain accounts of all the expenditures made or incurred under the direction and supervision of said departments respectively.

I inclose herein a list of the appropriations for the current year, including unexpended balances of previous years, by which you will see that the appropriations for objects or purposes within the cognizance of the City Inspector's Department, are as follows, viz. :

| | | | |
|--|-------------|------------|-------------|
| City Inspector's Department Contingencies, | { 1858..... | \$4 57 | |
| | { 1859..... | 12,000 00 | |
| | | | \$12,004 57 |
| Cleaning Streets, | { 1858..... | \$194 65 | |
| | { 1859..... | 300,000 00 | |
| | | | 300,194 65 |
| Cleaning Markets, | { 1858..... | \$220 27 | |
| | { 1859..... | 7,000 00 | |
| | | | 7,220 27 |
| Salaries | | | 88,482 00 |

The amounts already drawn against these appropriations respectively, will probably appear by the books of your office.

THE CITY INSPECTOR'S DEPARTMENT—CONTINUED.

In addition to these accounts, certain expenditures are made by the City Inspector, under direction of the Board of Health, which are chargeable against the appropriation for said Board.

The account entitled "*Abatement of Nuisances*" has been adopted for, and is intended to represent all expenditures made by direction of the Board of Health for such purposes, in pursuance of law (see *Davies' Laws*, pp. 299), which expenses become liens upon the property affected, and may be collected in the same way as mortgages are enforced.

In another communication the proper method of opening and keeping the accounts of your Department, so as to conform to the general system adopted for keeping all the financial accounts of the Corporation, will be pointed out and explained.

I beg to avail myself of this occasion to express my best wishes for the success of your administration of the important duties of the office you now hold, and to promise you at all times my cordial co-operation and aid, so far as the same may be useful to you.

Very respectfully yours,

ROBERT T. HAWS, *Comptroller*.

CITY OF NEW YORK—DEPARTMENT OF FINANCE,
COMPTROLLER'S OFFICE,
June 21, 1859.

DANIEL E. DELAVAN, Esq., *City Inspector*

DEAR SIR—Referring to my letter of the 18th inst., I now proceed to indicate, according to promise, the proper method of opening, keeping, and rendering the accounts of your Department, so as to conform to the general system adopted for keeping all the financial accounts of the Corporation.

There should be kept in the City Inspector's Office a JOURNAL and LEDGER (besides such auxiliary books as may be found convenient), and the same should contain accounts of all the expenditures of the Department. Said books should be opened as of 1st January, 1859, by entries in the Journal debiting "The Mayor, Aldermen, and Commonalty of the City of New York" with the amount of appropriations for purposes within the cognizance of the Department, the same to be credited to the several heads of account heretofore given, indicating such appropriations.

As the work of the Department progresses, and accounts for services or materials used are rendered for payment, each account should be made out in duplicate,* certified by the head of the proper Bureau, and approved by the City Inspector. They should also be accompanied by Requisitions, signed by the City Inspector, which should be numbered consecutively, and be endorsed with the title of account to which the several vouchers, covered by them respectively, are chargeable. Before transmitting Pay-rolls and bills, with Requisitions as above, to the Comptroller for settlement, the Book-keeper should enter in the Journal, to the debit of the proper accounts, the amounts of the bills, &c., so transmitted, and credit "Requisition Account" with the amount of Requisitions drawn, specifying the numbers of the Requisitions and all other particulars thereof.

"Requisition Account" will be closed periodically,† by transferring the amount to the credit of "The Mayor, Aldermen, &c., of the City of New York."

Under the existing ordinances, all moneys received for sales of old materials, or other personal property of the Corporation, are pledged to the "Sinking Fund for the Payment of Interest on the City Debt" (see ordinance of February 22d, 1844).

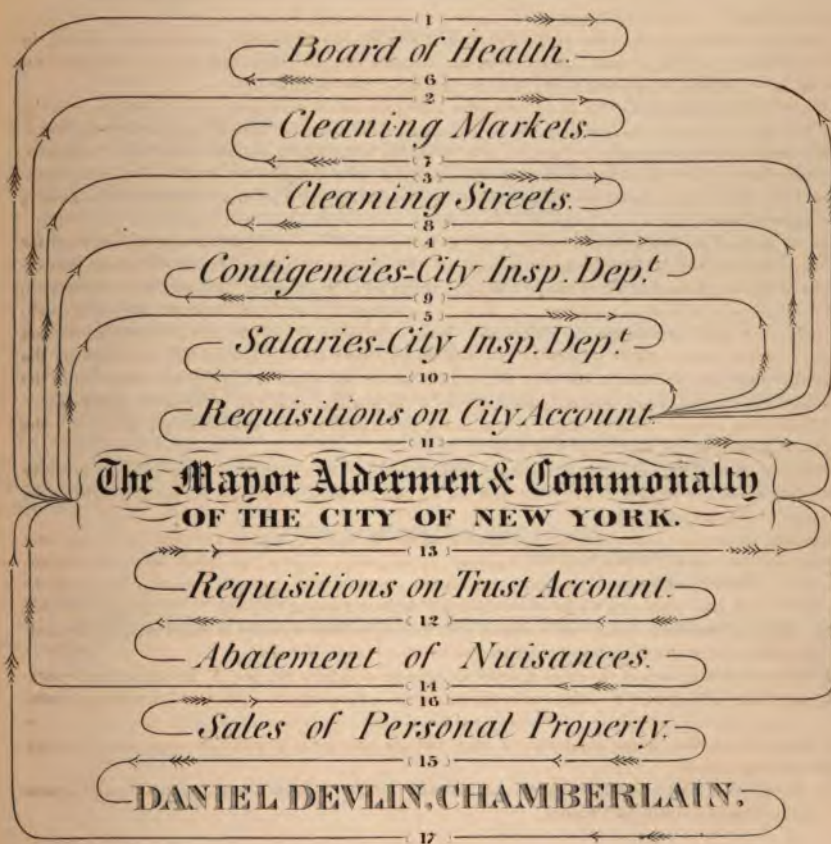
All sales of this kind, made in your Department, should be duly reported to the Comptroller, and any moneys received from this source should be deposited, by the person receiving the same, with the Chamberlain, whose receipt therefor should accompany such report. The title of the account adopted to distinguish the receipts for such sales (excepting for street manure) is, "Sales of Personal Property." The moneys collected by the Bureau of the City Revenue, and deposited with the Chamberlain for sales of street manure, are credited upon the books of this Department to an account entitled, "Sales of Manure."

In regard to making sales of the street manure, a communication from Mr. Geo. W. Morton to this Department, under date of February 3, 1859, contains the following: "Formerly, this (the City Inspector's) Depart-

* One set to be filed in the Comptroller's office, and the other set to be returned to and filed in the City Inspector's Department.

† It will be found most convenient to make such transfers monthly, or as often as the duplicate paid vouchers are received from the Comptroller's office.

DESIGN OR PLAN
OF THE
System of Accounts
prescribed by the Comptroller
FOR
The City Inspectors Department.



Snyder, Black & Stum 92 William St. N.Y.

To face page 216 of the Comptroller's Report for 1860.

THE CITY INSPECTOR'S DEPARTMENT—CONTINUED.

"mont had the sale of the manure taken from the streets; but changes have been made by ordinance, giving the Finance Department the authority to make such sales, * * * and this Department has ceased to sell manure, but accepts the orders of the Finance Department for sales made by its officers, so far as it has been possible to meet such requisitions or sales, and to comply with the numerous donations made to the Central Park Commissioners, the Governors of the Alms-house Department, and various other charities. The account of receipts for such sales, therefore, belongs, at this time, as for nearly a year past, to the Finance Department—this Department keeping an account only of the number of loads delivered to order."

Since the receipt of this communication, the Superintendent of Sanitary Inspection has assumed to make all sales of manure, and to give orders therefor upon the Inspectors under him, which orders are exhibited to the Superintendent of Market Rents and Fees in the Bureau of City Revenue, by whom corresponding orders are issued on receiving payment therefor, to the Inspectors under said Bureau, for the delivery of the manure.

In consequence of the general unsettled condition of things in the City Inspector's Department, I have not taken time to examine the laws and ordinances relating thereto as fully as I should otherwise have done, and am therefore unable to say how far such assumption by Mr. Downing is warranted.

Whoever is authorized to sell the manure should, as it seems to me, be required to render some account of the sales to this Department.

Very respectfully, &c.,

ROBT. T. HAWS,

Comptroller.

CITY INSPECTOR'S DEPARTMENT,

NEW YORK, June 21, 1859.

To ROBERT T. HAWS, Esq., *Comptroller*:

DEAR SIR—I have the honor to acknowledge the receipt of your letter of the 18th instant, relative to the prescribing "the forms of keeping and rendering all City Accounts in the several Departments, Bureaux, and Offices of the Corporation," and in answer beg leave to say, that I fully appreciate the necessity of keeping a regular set of Books, to contain the accounts of all the expenditures made or incurred under the direction and supervision of my Department, and shall be pleased, so soon as I can adjust and settle up the accounts of my predecessor, which will be accomplished by the first of next month, to receive from you the proper method of keeping the accounts of this Department, "so as to conform to the general system adopted for keeping the financial accounts of the Corporation."

The benefits derived by me in another branch of the City Government* in keeping such accounts, conformable to the general system adopted by you, it gives me great pleasure to acknowledge.

I thank you most sincerely for the kind wishes expressed to me personally in your letter, and it will be my best endeavor to conduct the duties of this important Department, in a manner not only satisfactory to myself, but to meet the approbation of our citizens at large.

I thankfully accept your promise of cordial co-operation and aid, in the performance of my duties, and in the faith of that kindly offer I shall not hesitate to call upon you for such aid and co-operation. And, be assured, that I shall be at all times most willing to reciprocate the kind offer expressed in your communication.

Very respectfully, your obed't servant,

DAN'L E. DELAVAN,

City Inspector.

* For some time previous to his appointment as City Inspector, Col. Delavan held the office of Collector of Assessments.

STATEMENT taken from the Annual Report of the State Superintendent of Public Instruction, showing the Amount of School Tax paid by each County in the State of New York, the Amount of such Tax received back, the Amount of the Common School Fund, and the Total Amount received by each County for the fiscal year ending September 30, 1890.

| COUNTIES. | SCHOOL TAX PAID. | SCHOOL TAX RECEIVED. | COMMON SCHOOL FUND RECEIVED. | TOTAL AM'T RECEIVED. | COUNTIES. | SCHOOL TAX PAID. | SCHOOL TAX RECEIVED. | COMMON SCHOOL FUND RECEIVED. | TOTAL AM'T RECEIVED. |
|----------------------|------------------|----------------------|------------------------------|----------------------|----------------------|------------------|----------------------|------------------------------|----------------------|
| Albany..... | \$29,283 55 | \$26,722 66 | \$8,433 10 | \$35,155 76 | Brought forward..... | \$163,053 25 | \$84,987 14 | \$59,986 28 | \$344,973 42 |
| Dutchess..... | 22,481 46 | 18,322 47 | 4,347 05 | 21,669 52 | Lewis..... | 3,371 40 | 3,918 53 | 1,808 72 | 11,721 56 |
| Kings..... | 79,721 69 | 62,017 20 | 18,510 93 | 70,528 13 | Livingston..... | 10,759 91 | 13,150 51 | 2,729 21 | 18,570 72 |
| New York..... | 412,559 09 | 169,109 91 | 53,659 08 | 212,768 99 | Madison..... | 8,304 58 | 13,169 16 | 2,162 61 | 18,591 77 |
| Orange..... | 18,293 94 | 17,583 51 | 4,293 75 | 21,947 26 | Monroe..... | 29,049 06 | 27,561 11 | 2,405 06 | 34,996 77 |
| Putnam..... | 4,585 54 | 4,352 74 | 998 96 | 5,351 70 | Montgomery..... | 5,515 56 | 14,598 21 | 2,405 06 | 11,511 07 |
| Queens..... | 16,007 31 | 12,156 51 | 3,316 91 | 15,473 42 | Niagara..... | 19,229 54 | 33,793 91 | 7,724 75 | 41,518 72 |
| Richmond..... | 7,296 81 | 5,296 88 | 1,533 42 | 6,770 30 | Oneida..... | 21,262 62 | 26,392 11 | 2,606 75 | 35,599 46 |
| Westchester..... | 30,759 55 | 21,911 92 | 5,783 97 | 27,695 89 | Ontario..... | 12,324 18 | 14,170 05 | 2,039 23 | 11,528 30 |
| Totals..... | \$21,091 43 | \$317,413 80 | \$100,947 17 | \$418,360 97 | Orleans..... | 10,690 77 | 29,538 66 | 2,975 25 | 27,533 94 |
| Allegany..... | \$5,026 34 | \$15,415 76 | \$3,076 31 | \$18,492 07 | Oswego..... | 10,054 23 | 15,273 19 | 2,565 59 | 21,845 79 |
| Broome..... | 6,293 57 | 13,021 70 | 2,627 51 | 15,649 21 | Rensselaer..... | 19,709 19 | 22,532 92 | 9,180 45 | 28,713 37 |
| Cattaraugus..... | 4,905 11 | 15,010 26 | 2,834 00 | 17,844 26 | Rockland..... | 4,080 20 | 24,599 20 | 1,398 80 | 6,398 99 |
| Cayuga..... | 14,411 13 | 17,958 12 | 3,826 92 | 21,798 74 | St. Lawrence..... | 11,735 92 | 21,640 63 | 5,315 25 | 35,015 83 |
| Chautauque..... | 10,702 68 | 19,161 95 | 3,826 92 | 22,988 87 | Saratoga..... | 9,093 27 | 16,032 64 | 3,450 08 | 19,572 72 |
| Chemung..... | 4,854 57 | 9,072 55 | 1,956 33 | 11,028 88 | Schoenectady..... | 4,292 09 | 5,932 89 | 1,403 16 | 1,550 75 |
| Chemung..... | 7,875 00 | 15,559 07 | 2,871 60 | 18,390 67 | Schoharie..... | 3,138 11 | 12,020 04 | 1,346 16 | 14,425 09 |
| Clinton..... | 4,295 83 | 13,681 80 | 3,045 62 | 16,717 42 | Schuyler..... | 3,219 54 | 9,734 64 | 1,817 97 | 8,080 80 |
| Columbia..... | 13,774 07 | 14,042 86 | 3,182 48 | 17,225 34 | Seneca..... | 6,419 50 | 22,583 77 | 1,514 10 | 27,097 87 |
| Cortland..... | 4,624 44 | 9,741 26 | 1,751 83 | 11,503 94 | St. Lawrence..... | 10,493 80 | 22,583 77 | 1,514 10 | 27,097 87 |
| DelaWare..... | 6,157 77 | 17,146 64 | 2,849 70 | 19,996 34 | Salisbury..... | 3,097 88 | 13,193 90 | 2,952 63 | 15,125 63 |
| Essex..... | 35,438 88 | 38,692 76 | 10,487 08 | 49,179 84 | Saratoga..... | 3,097 88 | 10,319 89 | 2,114 00 | 12,433 89 |
| Franklin..... | 2,868 02 | 10,506 74 | 2,046 92 | 12,554 94 | Schoenectady..... | 4,292 09 | 9,794 23 | 2,952 63 | 13,127 19 |
| Fulton..... | 3,111 95 | 7,852 60 | 1,826 50 | 9,531 88 | Tioga..... | 11,475 74 | 10,920 52 | 2,259 45 | 24,244 91 |
| Genesee..... | 3,040 81 | 10,075 79 | 2,224 60 | 12,301 69 | Tremont..... | 1,889 53 | 1,347 64 | 4,810 11 | 8,151 75 |
| Greene..... | 5,962 56 | 10,571 01 | 2,232 58 | 12,803 29 | Warren..... | 11,498 53 | 15,350 68 | 3,183 60 | 15,514 18 |
| Hamilton..... | 1,552 75 | 1,283 40 | 2,232 58 | 1,485 72 | Washington..... | 10,415 37 | 15,936 61 | 3,352 32 | 19,288 83 |
| Herkimer..... | 7,608 43 | 13,154 06 | 2,764 88 | 15,919 54 | Wayne..... | 5,813 32 | 11,401 75 | 2,304 76 | 13,706 49 |
| Jefferson..... | 11,951 83 | 22,431 70 | 4,690 10 | 28,121 80 | Yates..... | 6,815 44 | 6,815 44 | 1,420 37 | 8,235 81 |
| Carried forward..... | \$163,053 25 | \$284,987 14 | \$59,986 28 | \$344,973 42 | Totals..... | \$443,351 72 | \$745,766 35 | \$173,052 83 | \$908,819 18 |

RECAPITULATION.

| | | | | |
|---|----------------|----------------|--------------|----------------|
| Counties paying more tax than they receive back..... | \$621,091 43 | \$317,413 80 | \$100,917 17 | \$418,360 97 |
| Counties paying a less amount of tax than they receive..... | 443,351 72 | 745,766 35 | 163,052 83 | 908,819 18 |
| Totals..... | \$1,064,473 15 | \$1,063,180 15 | \$264,000 00 | \$1,327,180 15 |

ASSESSMENT FUND—Continued.

| ASSESSMENT LEDGER PAGE | TITLE OF ASSESSMENT. | WHEN CONTINUED. | AMOUNT UNCOLLECTED, DEC. 31, 1889. | SETTLEMENTS IN 1890. | | AMOUNT UNCOLLECTED, DEC. 31, 1890. | REMARKS. |
|------------------------------|---|--------------------|--|----------------------|--|--|----------|
| | | | | Collections. | Liens canceled for various causes. | | |
| 515 | Cliff street, widening..... | Oct. 1, 1856 | 443 46 | 383 21 | 60 25 | | Closed. |
| 802 | Lexington avenue, opening from 424 to 66th street..... | May 12, 1851 | 15 00 | | 15 00 | | Closed. |
| 807 | Washington street, opening from Gansevoort to 12th st. | Aug. 5, 1852 | 141 00 | 141 00 | | | Closed. |
| 830 | 84th street, opening from 9th avenue to Hudson River..... | May 1, " | 91 24 | | 91 24 | | Closed. |
| 830 | 78th street, opening from 34 to 5th avenue..... | Oct. 9, 1851 | 8 00 | | | | Closed. |
| 871 | 61st street, opening from 34 to 5th avenue..... | Sept. 7, 1854 | 10 00 | 10 00 | | | Closed. |
| 251 } | 24 avenue, opening from 123d street to Harlem River..... | Nov. 10, 1858 | 13,849 59 | 7,095 88 | | 6,754 21 | |
| 353 } | Duane street, widening from Broadway to Chatham street..... | Jan. 15, 1859 | 133,902 54 | 56,954 77 | 37,091 66 | 39,856 11 | |
| 255 | Reade street, widening from Broadway to Chatham street..... | March 12, " | 121,285 00 | 54,160 00 | 34,900 00 | 33,125 00 | |
| 257 | Reade street, widening from Broadway to Washington st. | " 26, " | 149,655 00 | 56,604 03 | 32,470 00 | 60,590 97 | |
| 264 | Whitehall street, widening from Bowling Green to State st. | " 26, " | 37,999 00 | 14,809 00 | 12,450 00 | 9,840 00 | |
| 356 | 64th street, opening from 8th avenue to Hudson River..... | April 11, 1860 | 14,016 00 | 10,432 00 | | 3,584 00 | |
| 370 | Chambers street, opening from Chatham st. to James slip..... | May 13, " | 609,895 00 | 424,780 00 | | 185,115 00 | |
| 395 | 6th avenue, opening from 129th street to Harlem River..... | Aug. 7, " | 25,101 00 | 10,215 00 | | 14,886 00 | |
| Totals..... | | | \$1,309,873 67 | \$733,580 33 | \$185,831 49 | \$390,461 85 | |

ASSESSMENT FOR CENTRAL PARK OPENING.

| | |
|--|--------------|
| The amount uncredited, and apparently due on this Assessment, December 31st, 1889, was..... | \$191,150 14 |
| Less for error in said balance..... | 72 00 |
| | \$191,078 14 |
| The amount Collected during the year 1890, was..... | \$29,651 97 |
| The amount Canceled by direction of the Comptroller, upon evidence that the same had been paid to various former Collectors of Assessments, and not credited by them, was..... | 25,497 00 |
| The amount assessed against property owned by the Corporation, was..... | 4,025 00 |
| The amount remaining Uncollected December 31st, 1890, was..... | 131,904 17 |
| Totals..... | \$191,078 14 |

(E. E.)

COMPTROLLER'S OFFICE, New York, Dec. 31, 1890.

D. PHENIX SMITH,
Second Assistant Book-keeper.

ASSESSMENT FUND.

STATEMENT OF ASSESSMENTS remaining uncollected December 31st, 1859, and of those confirmed and received for Collection in 1860; also of Collections made in 1860, and amount remaining Uncollected December 31st, 1860.

| | | | | |
|---|--------------|------------|--------------|----------------|
| The total amount of Uncollected Assessments for Opening, Extending, and Widening Streets, Avenues, &c., December 31st, 1859, was..... | \$677,075 10 | | | |
| Less amount erroneously included in said balance..... | 16,583 00 | | \$660,512 10 | |
| The amount Collected on various Assessments for Street Openings, confirmed prior to 1850, was..... | | | 349 57 | |
| The amount of Assessments confirmed and received in 1860, was..... | | | 649,012 00 | \$1,309,873 67 |
| The total amount of Collections upon the foregoing Assessments, during the year, was as follows: | | | | |
| In the Bureau of Arrears..... | \$155,879 31 | | | |
| Deduct amount of payment in error..... | 2 63 | 155,876 68 | | |
| In the Bureau of Collections of Assessments..... | 577,785 40 | | | |
| Deduct amount of payment in error..... | 81 75 | 577,703 65 | 738,590 33 | |
| The amount of items cancelled by direction of the Comptroller, upon evidence that the same had been paid to various former Collectors of Assessments, and not credited by them..... | | 255 00 | | |
| The amount assessed against property owned by the Corporation..... | | 16,899 87 | | |
| The amount purchased by the Corporation at the sale of property for Arrears of Assessments for Streets, Opening, &c., held in 1860 (in pursuance of Chap. 325, Laws of 1843)..... | | 52,664 96 | | |
| The amount payable by the Corporation for one-third of the value of buildings removed for Streets, Opening, &c..... | | 116,011 66 | 185,831 46 | 919,411 82 |
| The amount remaining Uncollected December 31st, 1860..... | | | | \$390,461 85 |
| In the Bureau of Arrears..... | | | 186,876 85 | |
| In the Bureau of Collection of Assessments..... | | | 203,585 00 | |
| | | | \$390,461 85 | |

(E. E.) COMPTROLLER'S OFFICE, NEW YORK, Dec. 31, 1860.

D. PHOENIX SMITH, *Second Assistant Book-keeper.*

STATEMENT, showing the Amount of Awards for Land Damages, on account of the Opening, Extending and Widening of Streets, Avenues, &c., remaining unpaid December 31, 1859, the Amount awarded and confirmed for such damages in 1860, the Amount of such Awards paid during said year, and the Amounts remaining unpaid thereon December 31, 1860.

| | | | | |
|--|-------------|--|--------------|--------------|
| AWARDS UNPAID DECEMBER 31, 1859. | | | | |
| First avenue opening, from Forty-second street to Harlem River... | \$14,142 78 | | | |
| Bowery Extension, from Chatham to Franklin square | 3,678 00 | | | |
| Reade street, widening, from Broadway to Centre street..... | 7,905 00 | | | |
| Reade street, widening, from Broadway to Washington street..... | 21,915 00 | | \$47,638 78 | |
| AWARDS CONFIRMED DURING 1860. | | | | |
| Sixty-fourth street, opening, from Eighth avenue to Hudson River. | 7,615 00 | | | |
| Chambers street, extending, to head of James slip..... | 669,368 00 | | | |
| Sixth avenue, opening, from One Hundred and Twenty-ninth street to Harlem River..... | 14,270 00 | | 691,253 00 | \$738,891 78 |
| Deduct total amount of payments during year 1860..... | | | \$775,750 73 | |
| Less for costs and expenses included therein..... | | | 53,883 73 | 721,867 00 |
| Leaving the amount of unpaid awards, December 31, 1860..... | | | | \$17,024 78 |

(E. E.) COMPTROLLER'S OFFICE, NEW YORK, Dec. 31, 1860.

RICHARD A. STORRS, *First Assistant Book-keeper.*

CENTRAL PARK FUND.

STATEMENT of the Amount of Awards for Damages for or on account of lands taken for the Central Park, under the provisions of the Act, chap. 616, passed July 21st, 1853; also, of the payments made thereon, and the awards remaining unpaid, December 31st, 1860.

| | | |
|---|---------|----------------|
| The total amount of said awards, as per report of the Commissioners of Estimate and Assessment confirmed by the Supreme Court, Feb. 5, 1856, was..... | | \$5,069,633 70 |
| Add amount of award, per supplementary order of the Supreme Court, Nov. 29, 1858..... | | 3,735 00 |
| Also, for error in stating the amount of award to William T. Graff, viz.: | | |
| Amount awarded..... | \$15 00 | |
| Amount, as copied in report..... | 15 | 14 85 |
| Total..... | | \$5,073,443 55 |
| Amount paid prior to Dec. 31, 1858..... | | 5,066,838 10 |
| Amount unpaid Dec. 31, 1859..... | | \$6,005 45 |
| Amount paid during 1860..... | | 1,033 50 |
| Amount unpaid Dec. 31, 1860..... | | \$5,571 95 |

NOTE.—The Interest accrued on the several awards settled in 1860, was paid from moneys raised by taxation, and charged to account of "Interest on Central Park Awards," amount \$223.17.

(E. E.) COMPTROLLER'S OFFICE, NEW YORK, Dec. 31, 1860

RICHARD A. STORRS, First Assistant Book-keeper.

NEW GRAND RESERVOIR IN CENTRAL PARK.

STATEMENT of the Amount of Awards for Damages, for or on account of lands taken for said Reservoir, under the provisions of the Act, chap. 501, passed June 30, 1853; also, of the Payments made thereon, and the Awards remaining unpaid December 31, 1860.

| | | |
|--|----------|--------------|
| The total amount of said awards, as per report of the Commissioners of Estimate and Assessment, confirmed by Supreme Court, April 14, 1856, was..... | | \$729,964 50 |
| Amount paid prior to December 31, 1859..... | | 721,550 88 |
| Amount of awards unpaid December 31, 1859..... | | \$8,413 62 |
| Amount of awards unpaid December 31, 1860..... | | 6,663 62 |
| Amount paid during 1860..... | | \$1,750 00 |
| Add amount of Interest allowed, viz.: | | |
| To estate of George Bushe..... | \$253 95 | |
| To unknown owners..... | 228 77 | 482 72 |
| Total payments during 1860..... | | \$2,232 72 |

N. B.—The payments on account of awards for land damages as above, including interest on the same, are charged to the account of Croton Water Works Extension and New Reservoir.

(E. E.) COMPTROLLER'S OFFICE, NEW YORK, Dec. 31st, 1860.

RICHARD A. STORRS, First Assistant Book-keeper.

STREET IMPROVEMENT FUND.*

STATEMENT OF ASSESSMENTS remaining uncollected December 31st, 1859, and of those confirmed and received for Collection in 1860; also, of Collections made in 1860, and the Amount uncollected December 31st, 1860.

| | | | |
|--|--------------|--------------|----------------|
| The total amount of Assessments for Improvements, the expense of which was paid or payable from the Street Improvement Fund, exclusive of those confirmed prior to the year 1850, remaining uncollected Dec. 31st, 1859, as stated in the Comptroller's Annual Report for 1859, page 156, was..... | \$960,335 80 | | |
| Deduct for errors in said balance..... | 2,073 64 | | |
| | | \$958,262 11 | |
| The amount of Assessments confirmed and received for collection in 1860..... | | 549,552 17 | |
| The amount collected during the year on account of old Assessments—confirmed prior to 1850..... | | 929 80 | |
| | | | \$1,508,744 08 |
| The total amount of Collections upon the foregoing Assessments during the year—including interest—was as follows : | | | |
| In the Bureau of Arrears..... | \$224,505 20 | | |
| Deduct amount of int't included... \$63,599 02 | | | |
| " payments in error..... 19 08 | | | |
| | 63,618 10 | | |
| In the Bureau of Collection of Assessments..... | 318,234 20 | 160,887 10 | |
| Deduct amount of int't included... \$3,810 22 | | | |
| " payments in errors..... 252 98 | | | |
| | 4,033 20 | | |
| | | 314,231 00 | |
| | | 475,118 10 | |
| The amount of items canceled by direction of the Comptroller, upon presenting and filing, in his office, of written evidence, that the same had been paid to various former Collectors of Assessments, and not credited by them..... | | | 5,792 83 |
| The amount vacated and canceled by decrees of the Supreme Court..... | | | 22,243 26 |
| The amount payable by the Corporation, in pursuance of various ordinances of the Common Council..... | | | 69,346 77 |
| The amount assessed against property owned by the Corporation..... | | | 22,032 98 |
| The amount of items remitted by resolution of the Common Council, &c..... | | | 4,284 88 |
| | | | 598,818 82 |
| The amount remaining uncollected Dec. 31, 1860..... | | | \$909,925 26 |
| In the Bureau of Arrears..... | | 592,575 50 | |
| " " Collection of Assessments..... | | 317,349 76 | |
| | | \$909,925 26 | |

(E. E.) COMPTROLLER'S OFFICE,
NEW YORK, December 31st, 1860.

D. PHENIX SMITH,
Second Assistant Book-keeper.

* The balance sheet of the General Ledger (page 77), shows a balance to the debit of Street Improvement Fund, Dec. 31st, 1860, of..... \$938,021 42

This balance is composed of the following, viz. :

| | | |
|---|--------------|--------------|
| Amount advanced for preliminary expenses and to contractors upon works for which assessments have not been confirmed..... | \$963,231 46 | |
| Deduct amount due to contractors and others, upon works for which assessments have been duly confirmed..... | \$25,161 33 | |
| Amount of items of assessments overpaid..... | 48 71 | |
| | 25,210 04 | |
| | | \$938,021 42 |

CORPORATION OF THE CITY OF NEW YORK.

ANALYSIS OF EXPENDITURES *under each Appropriation on City Account for and during the year ending December 31st, 1860.*

| Abatement of Nuisances. | | |
|---|------------|--------------|
| Cleansing and removing contents of privies, halls, cellars, and yards, viz.: | | |
| By order of Board of Metropolitan Police..... | \$1,686 25 | |
| " City Inspector..... | 37 56 | |
| Fencing vacant lot No. 25 Chambers street..... | 18 79 | |
| | | \$1,742 60 |
| Arrearages. | | |
| Expenses on account of the Municipal Police, viz.: | | |
| Alexander Ming, balance due him for services as Secretary, per resolution of Common Council, Dec. 31st, 1859..... | \$292 29 | |
| Fernando Wood, balance due on suits concerning Metropolitan Police Act..... | 1,592 60 | |
| | | 1,884 89 |
| Advertising notice of Cable Celebration in 1858..... | | 27 62 |
| do. do. proposals for public stock for rebuilding Tompkins Market, in 1858..... | | 35 87 |
| Advertising an Act to amend the Charter, in six newspapers, in 1853..... | | 659 00 |
| Altering and constructing roof of Third District Court House in 1858..... | | 173 20 |
| Repairs to east half of Pier No. 52, East River, per bill July 1st, 1859..... | | 1,050 00 |
| do. Engine house of Oceanus Fire Company..... | | 380 00 |
| Storage of steam-engines and building sheds, etc..... | | 394 80 |
| Counsel fees in matter of elections in 1853, in the Nineteenth Ward..... | | 1,408 30 |
| Damages and expenses incurred in the removal of the hulk of ship Joseph Walker, viz.: | | |
| Gilbert Deane, counsel fees..... | \$1,400 00 | |
| Dodge & Barnes, balance of judgment..... | 2,415 65 | |
| Oliver H. Jones, on final settlement of contract..... | 5,704 67 | |
| | | 9,520 32 |
| L. Livingston, services in 1855 and 1856 as referee in matter of opening Ele- venth avenue..... | | 100 00 |
| Inspector's fees in 1856 on contract for regulating Fifty-second street, from Tenth to Eleventh avenue..... | | 93 00 |
| Gravel furnished in 1857 and 1858 for repairing Eighth avenue..... | | 253 70 |
| Stone furnished in 1857 for macadamizing Third avenue..... | | 77 00 |
| Harness furnished in 1856 for Central Park Police..... | | 20 50 |
| S. T. Webster, services as Commissioner of Deeds from 1855 to 1859..... | | 600 00 |
| J. McGuire, for carriage hire in 1856 and 1857..... | | 57 50 |
| Services of five clerks to Committees of Common Council during the year 1858..... | | 1,250 00 |
| | | 17,965 70 |
| Deduct amount transferred to account of "Old Claims"..... | | 108 40 |
| | | 17,857 30 |
| Aqueduct Repairs and Improvements. | | |
| Pay of Superintendents at the Receiving Reservoir and on line of the Aqueduct, Labor do. do. do..... | 4,955 00 | |
| Iron work, tools, and repairing hardware, etc..... | 6,573 79 | |
| Lumber and other materials, and cartage..... | 620 59 | |
| Taxes..... | 3,043 22 | |
| Repairs to Superintendents' dwellings..... | 769 72 | |
| Fencing, plumbing, powder, etc..... | 193 39 | |
| Casualties..... | 80 49 | |
| Sundry small bills..... | 63 00 | |
| | 541 81 | |
| | | 16,841 01 |
| Alms-House Department. | | |
| Amount of requisitions as follows, viz.: | | |
| President and Secretary of Board of Ten Governors..... | 150,000 00 | |
| do. do. Department of Public Charities and Correc- tion..... | 489,150 00 | |
| | | 639,150 00 |
| N. B.—For particulars of the receipts and expenditures of this Department, see the Annual Report of the Commissioners of Public Charities and Correc- tion. | | |
| Carried forward..... | | \$675,590 91 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| | | |
|---|--------------|----------------|
| Brought forward..... | | \$875,590 91 |
| Alms-House Buildings and Repairs. | | |
| Amount of requisitions of President and Secretary of Department of Public Charities and Correction..... | \$107,049 00 | 107,049 00 |
| Battery Enlargement. | | |
| E. R. Sherman, for services as Inspector in 1855 and 1856..... | 281 58 | 281 58 |
| Belgian Pavement. | | |
| For expenses of laying such pavement in the following streets, viz. : | | |
| Avenue D and Columbia street, from Grand to Eleventh street..... | 21,707 97 | |
| Amity street, from Broadway to Sixth avenue..... | 13,787 84 | |
| Twenty-eighth street, from Eighth to Ninth avenue..... | 5,104 62 | |
| Tenth street, from Fourth avenue to East River..... | 19,743 36 | |
| Forty-eighth street, from Sixth to Seventh avenue, balance..... | 05 | |
| Preliminary surveys for paving the following streets, viz. : | | |
| Hudson street, from Canal street to Eighth avenue..... | 323 11 | |
| Greenwich street, from Battery place to Canal street..... | 362 20 | |
| South street, from Oliver to Corlears street..... | 385 77 | |
| South street, from Whitehall to Oliver street..... | 344 26 | |
| Bleecker street, from Broadway to Eighth avenue..... | 236 75 | |
| Eighth street, from Broadway to Sixth avenue..... | 110 70 | |
| Twenty-third street, from Third avenue to Hudson River..... | 419 05 | |
| Reade street, from Broadway to City Hall place..... | 42 60 | |
| Ninth street, from Broadway to Sixth avenue..... | 110 66 | |
| Carmine street, from Sixth avenue to Varick street..... | 54 25 | |
| Centre street, from Chambers to Broome street..... | 143 00 | |
| Broome street, from Broadway to Bowery..... | 114 91 | |
| Second avenue, from Houston to Thirty-fourth street..... | 535 80 | |
| Street through the Park..... | 23 14 | |
| Fourteenth street, from Union square to Ninth avenue..... | 232 95 | |
| Twenty-third street, from Third avenue to East River..... | 125 30 | |
| Corporation's proportion of laying such pavement in the following streets, viz. : | | |
| Madison avenue, from Twenty-third to Forty-second street..... | 22,061 36 | |
| Astor place, between Third and Fourth avenues..... | 1,762 03 | |
| Thirty-seventh street, between Fifth and Sixth avenue..... | 3,646 30 | |
| Forty-fourth street, between Sixth avenue and Broadway..... | 3,245 63 | |
| Eighteenth street, between Sixth avenue and Broadway..... | 5,806 30 | |
| Fifty-third street, between Broadway and Eighth avenue..... | 2,424 47 | |
| St. Mark's place, between First and Third avenues..... | 6,839 68 | |
| Battery place, between Broadway and Pier..... | 8,249 65 | |
| Fifty-second street, between Second and Third avenues..... | 1,886 17 | |
| Twentieth street, between Fifth and Sixth avenues..... | 2,753 29 | |
| State street, between Battery place and Whitehall street..... | 4,522 27 | |
| Thirty-fourth street, from Third to Lexington avenue..... | 2,164 55 | |
| Fifth avenue, from Washington square to Forty-second street..... | 49,090 02 | |
| Wall street, from Broadway to East River..... | 6,478 34 | |
| Thirty-fifth street, from Fifth to Sixth avenue..... | 3,301 71 | |
| Reade street, from Broadway to Washington street..... | 5,671 78 | |
| Thirty-fourth street, from Fourth to Ninth avenue..... | 24,352 81 | |
| | 217,245 65 | |
| Less amount transferred from the Street Improvement Fund to credit of this account, for payment erroneously made therefrom in 1859..... | 80 00 | 217,165 65 |
| Board of Health. | | |
| Removing offal, dead animals, and other refuse matter..... | 10,000 00 | |
| Removing contents of sinks and privies..... | 15,706 31 | |
| Labor, use of Burge, and materials in removing bodies from Potter's Field.... | 5,894 65 | |
| Superintending grounds of Potter's Field..... | 298 40 | |
| Salary of L. A. Sayre as agent of Board of Health..... | 2,154 11 | |
| Salary of L. A. Hopkins as Clerk to Commissioners of Health..... | 673 00 | |
| Salaries of Assistant Health Wardens..... | 6,447 00 | |
| W. J. Peck, President of Board of Aldermen, salary as Health Commissioner.... | 500 00 | |
| Morgan Jones, President of Board of Councilmen, salary as Health Commissioner..... | 500 00 | |
| Expenses of Joint Sanitary Committee of Common Council in attending Sanitary Convention at Boston..... | 945 91 | |
| H. C. Burdett, for services in compiling proceedings of Commissioners of Health from 1856 to 1859..... | 500 00 | |
| Carried forward..... | \$43,624 38 | \$1,000,087 14 |

| | | |
|--|-------------|----------------|
| Brought forward..... | \$43,624 38 | \$1,000,087 14 |
| George H. Clark for printing same..... | 1,050 00 | |
| Posting and distributing Vaccine notice bills..... | 60 00 | |
| Examining and passing applicants for admission to Hospital..... | 172 00 | |
| Cleaning streets north of Fifty-seventh street..... | 2,493 61 | |
| Stationery for Commissioners of Health..... | 115 00 | |
| Carriage hire..... | 112 50 | |
| Advertising weekly reports of deaths in the following newspapers, viz.: | | |
| New York Daily News..... | \$500 72 | |
| Daily Transcript..... | 262 84 | |
| Commercial Advertiser..... | 231 10 | |
| New York Leader..... | 235 70 | |
| Evening Day Book..... | 31 36 | |
| New York Express..... | 126 00 | |
| New Yorker Demokrat..... | 210 00 | |
| | 1,597 72 | |
| Lime furnished at Corporation Yard..... | 425 00 | |
| | | 43,650 21 |
| Charges on Arrears of Taxes. | | |
| Services of James Andrews, Jr., as Clerk in Bureau of Arrears..... | 350 00 | |
| do. John J. Davies as Clerk in Bureau of Arrears..... | 153 00 | |
| do. J. B. Pollock do. do. do. do. | 70 00 | |
| do. B. H. Hill as messenger do. do. | 102 00 | |
| do. J. J. J. Kiersted, as Clerk in Bureau of Arrears, making out leases. | 171 00 | |
| do. B. Schwartz, do. do. do. do. | 171 00 | |
| do. W. H. Field and W. Kellock, copying statement of Unpaid Taxes of the year 1859, returned to the Bureau of Arrears..... | 521 13 | |
| Advertising sale of property for Unpaid Taxes and Croton Water Rents, in Courier and Enquirer, and 1,000 copies of said paper, per contract..... | 2,698 00 | |
| Auctioneer's fees attending sale of property for unpaid taxes, &c..... | 200 00 | |
| | | 4,436 13 |
| Charges on Arrears of Assessments. | | |
| Services of J. B. Pollock as Clerk in Bureau of Arrears, preparing list of property to be sold for Unpaid Assessments..... | 549 50 | |
| Services of Robert B. Boyd as Clerk in Bureau of Arrears..... | 66 00 | |
| do. J. J. J. Kiersted do. do. do. do. | 60 00 | |
| do. T. C. Holland as messenger do. do. | 5 75 | |
| James Andrews, Jr., for preparing copy of Twenty-second Ward maps, per Resolution of Common Council, April 20th, 1860..... | 750 00 | |
| Advertising Sale of Property for unpaid Assessments in Commercial Advertiser. | 1,825 00 | |
| Auctioneer's Fees conducting sale of property for unpaid Assessments..... | 200 00 | |
| | | 3,456 25 |
| Central Park—Maintenance and Government of. | | |
| Amount deposited in the Bank of Commerce in New-York, for the use of the Commissioners of the Central Park..... | 80,000 00 | |
| | | 80,000 00 |
| N. B.—For particulars of the receipts and expenses on this account see Annual Report of the Board of Central Park Commissioners. | | |
| Cleaning Markets. | | |
| Superintending Cleaning of Markets..... | 1,098 00 | |
| Expense of removing garbage..... | 2,727 66 | |
| Sweeping and cleaning Washington Market..... | 785 00 | |
| do do West Washington Market..... | 440 00 | |
| do do Fulton Market..... | 600 00 | |
| do do Clinton do..... | 480 00 | |
| do do Catharine do..... | 480 00 | |
| do do Essex do..... | 300 00 | |
| do do Tompkins do..... | 264 00 | |
| do do Centre do..... | 480 00 | |
| do do Jefferson do..... | 240 00 | |
| do do Union do..... | 180 00 | |
| do do Franklin do..... | 84 00 | |
| do do Gouverneur do..... | 60 00 | |
| do do Markets in 1859, from August 1st to Nov. 8th..... | 60 00 | |
| | | 8,278 66 |
| Carried forward..... | | \$1,145,908 38 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| | | |
|---|-------------|----------------|
| Brought forward | | \$1,145,908 39 |
| Cleaning Streets. | | |
| Expense of cleaning Broadway and Cortlandt street..... | \$11,747 15 | |
| Pay of sweepers, ash and dirt cartmen..... | 290,745 96 | |
| Freighting and dumping ashes..... | 22,878 26 | |
| | | 325,371 37 |
| City Contingencies. | | |
| Plans for repairing City Hall..... | 250 00 | |
| Painting, repainting, cleaning, and repairing pictures and frames in the Governor's room, City Hall..... | 1,492 72 | |
| Cleaning offices in the City Hall..... | 292 00 | |
| Carpenter work Chamber of Board of Aldermen..... | 35 28 | |
| do do Office of Clerk to Common Council..... | 43 42 | |
| Painting do do do..... | 7 05 | |
| Carpenter work Chamber of Board of Councilmen..... | 31 10 | |
| Refreshments furnished Board of City Canvassers..... | 471 38 | |
| Dinners furnished members of Board of Councilmen attending funeral of Washington Irving..... | 15 00 | |
| Dinners furnished members of the Common Council attending funeral of Gov. Isaac Townsend..... | 29 00 | |
| Carriage and wagon hire for delivery of Books for Common Council..... | 771 00 | |
| Carriage and wagon hire for City Paymaster..... | 209 59 | |
| Horse and wagon for use of Superintendent of Wharves..... | 62 50 | |
| do do do do Markets..... | 251 11 | |
| Carriage hire for members of Common Council, &c., attending funeral of Gov. Isaac Townsend..... | 140 00 | |
| Carriage hire for members of Common Council, &c., attending funeral of Mrs. Fernando Wood..... | 201 00 | |
| Carriage hire, reception of Senator Seward..... | 30 00 | |
| Carriage hire for use of members of Common Council, prior to 1860, and in 1860 prior to the passage of the Tax Law..... | 8,676 53 | |
| Expenses attending reception of the Brazilian Frigate Donna Isabella..... | 632 50 | |
| Expenses attending reception of Steamer Great Eastern, including the dredging of slip foot of Hammond street..... | 4,782 81 | |
| Expenses attending celebration of Washington's birth-day..... | 281 00 | |
| Expenses attending celebration of Fourth of July..... | 6,139 79 | |
| Prizes for Regatta, Fourth of July..... | 1,000 00 | |
| Expenses in exhuming remains of persons who perished in fire in Elm street.. | 200 00 | |
| Daniel Scully, in lieu of testimonial for rescuing persons at fire in Elm street.. | 250 00 | |
| Expenses attending election of Assistant Engineers of Fire Department..... | 150 00 | |
| Insuring fire-engines..... | 150 00 | |
| Compiling Manual of Corporation for 1860, incl. expense of lithographic views. | 4,620 25 | |
| Contingent expenses of office of Clerk of Common Council..... | 200 50 | |
| do do office of Clerk of Board of Councilmen..... | 532 98 | |
| Indexing Minutes for Clerk of Common Council..... | 150 00 | |
| Advertising for Common Council..... | 15 00 | |
| Law books for members of Common Council..... | 701 58 | |
| Law books for Clerk of Common Council..... | 169 00 | |
| Maps for Clerk of Common Council..... | 80 00 | |
| Badges, gloves, crapes, etc., for members of Common Council..... | 471 30 | |
| Staves of office for members of Common Council..... | 173 00 | |
| Printing and binding one thousand copies of case of Slater vs. Fernando Wood.. | 1,637 00 | |
| Posting Corporation notices..... | 50 00 | |
| Stationery furnished various offices..... | 2,220 33 | |
| Translating original Dutch records for Manual..... | 600 00 | |
| Acknowledgments of satisfaction of mortgages..... | 5 00 | |
| Maps for Harbor Commissioners..... | 252 00 | |
| Recording leases, deeds, &c..... | 45 08 | |
| Copying maps of Twelfth Ward for Bureau of Arrears..... | 750 00 | |
| Repairing house of Hose Company No. 4..... | 300 00 | |
| do do do No. 22..... | 500 01 | |
| do office of Counsel to Corporation..... | 205 18 | |
| do and furnishing First District Police Court..... | 1,138 16 | |
| Locks, etc., for office of Mayor and Corporation Counsel..... | 43 59 | |
| Casemate guns furnished Company C, Ninth Regiment..... | 350 00 | |
| Expenses of funeral of late Lieutenant Rogers..... | 129 50 | |
| do do do Major Morton Fairchild..... | 500 00 | |
| Carried forward..... | \$42,622 24 | \$1,471,219 76 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| | | |
|--|-------------|----------------|
| Brought forward..... | \$42,622 24 | \$1,471,279 76 |
| Expenses attending treatment of Ann Smith at Bloomingdale Asylum..... | 208 57 | |
| Costs of Court in unsuccessful suits of the Mayor, &c., vs. various persons, for violation of Corporation ordinances..... | 1,245 29 | |
| Losses of and injuries to horses..... | 450 00 | |
| John Ryan for injuries received by falling into a sewer..... | 100 00 | |
| Stand of colors for Sixth Regiment, New York State Militia..... | 500 00 | |
| Engraving and framing resolutions complimentary to Ex-Alderman Thomas McSpedon..... | 125 00 | |
| Engraving resolutions of condolence to the family of the late Washington Irving..... | 75 00 | |
| Framing resolutions of condolence to the family of the late Councilman Gilmar-tin..... | 13 00 | |
| Gilding Firemen's Badges, &c..... | 4,896 00 | |
| Carpenter work fitting up election polls..... | 205 06 | |
| Freight on a copy of arms of the city to Lyons, France..... | 10 00 | |
| Preparing copy of an old assessment list..... | 30 71 | |
| Examining and estimating damages in Sixteenth street, occasioned by overflow of sewer..... | 25 00 | |
| Emptying sink No. 163 West Twenty-fourth street..... | 12 00 | |
| Rent of premises corner Delancey and Chrystie streets for year ending April 30th, used by Eleventh Regiment, New York State Militia..... | 650 00 | |
| Rent of part of Pier No. 51, for use of Hudson Navy..... | 300 00 | |
| Services of Clerks to Committees of Common Council..... | 8,350 00 | |
| G. W. Morton, for salary as late City Inspector, and for expenses incurred by him in defense of his official acts..... | 715 52 | |
| Fees paid to Aldermen for attending drawing of Jurors..... | 283 00 | |
| J. H. Stout, services in closing accounts of Paymaster..... | 125 00 | |
| Thos. McConnell, being amount heretofore deducted for overtime from his contract for sewer in Fifty-fourth street..... | 490 00 | |
| Taxed costs in matter of opening Sixty-seventh street, from Eighth avenue to Hudson River (not confirmed by Supreme Court)..... | 7,711 17 | |
| Amount refunded, having been deposited in Treasury in error in 1858, on account of sale of hubs, spokes, etc., at Corporation yard..... | 50 58 | |
| Proportion of tax on premises No. 26 Duane street, being for part taken in widening said street..... | 107 53 | |
| Frame for picture..... | 10 00 | |
| | | 69,300 67 |
| Coenties Reef—Blasting and Removing. | | |
| H. L. Southard, for surveys and calculations..... | | 95 00 |
| Common Schools for City. | | |
| Amount of requisitions of the Board of Education..... | | 1,278,781 00 |
| N. B.—For particulars of expenses on this account, see the Annual Report of the Board of Education. | | |
| Contingencies—Mayor's Office. | | |
| Salary of Interpreter and Translator..... | 816 60 | |
| “ Messenger and Assistant Messenger..... | 1,424 91 | |
| Incidental expenses of office..... | 512 95 | |
| Carriage hire for the Mayor..... | 1,874 00 | |
| Copyist and assistant..... | 958 33 | |
| Stationery..... | 250 25 | |
| Printing, distributing, and posting notices, &c..... | 420 86 | |
| Examining contract work..... | 108 00 | |
| Killing dogs..... | 2,951 32 | |
| Advertising notices and papers from Common Council for approval by the Mayor, in the following newspapers, viz.: | | |
| New York Daily News..... | \$2,462 95 | |
| The Sun..... | 86 02 | |
| Sunday Atlas..... | 9 80 | |
| New York Tribune..... | 373 60 | |
| New York Herald..... | 1,355 01 | |
| Sunday Courier..... | 18 15 | |
| Evening Day Book..... | 55 37 | |
| Carried forward..... | \$4,360 90 | \$9,326 22 |
| | | \$2,819,456 43 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| | | | |
|--|------------|-------------|----------------|
| Brought forward..... | \$4,360 90 | \$9,326 22 | \$2,819,456 43 |
| The Albion..... | 1 30 | | |
| New York Courier and Morning Enquirer..... | 126 95 | | |
| New York Times..... | 197 20 | | |
| Evening Post..... | 44 45 | | |
| Spanish American Printing Company..... | 14 25 | | |
| Journal of Commerce..... | 165 06 | | |
| New York Abend Zeitung..... | 116 55 | | |
| Metropolitan Record..... | 29 55 | | |
| The Phoenix..... | 33 10 | | |
| Home Journal..... | 1 60 | | |
| New Yorker..... | 18 45 | | |
| New York Tablet..... | 4 50 | | |
| New York Staats Zeitung..... | 73 30 | | |
| New Yorker Demokrat..... | 91 42 | | |
| New York Mentor..... | 17 60 | | |
| Criminal Zeitung..... | 10 25 | | |
| Illustrated News..... | 9 25 | | |
| New York Traveller..... | 38 80 | | |
| Truth Teller..... | 61 40 | | |
| Spirit of the Times..... | 5 00 | | |
| Irish American..... | 61 40 | | |
| New York Leader..... | 9 20 | | |
| Commercial Advertiser..... | 79 95 | | |
| New York Dispatch..... | 27 40 | | |
| Scottish Journal..... | 22 65 | | |
| Irish News..... | 38 75 | | |
| Illustrated Welt..... | 34 20 | | |
| National Police Gazette..... | 68 40 | | |
| Freeman's Journal..... | 18 00 | | |
| Daily Transcript..... | 64 25 | | |
| Porter's Spirit of the Times..... | 9 45 | | |
| Cambrian American..... | 16 30 | | |
| Courier des Etats Unis..... | 1 50 | | |
| | | 5.872 37 | 15,195 59 |
| Contingencies—Comptroller's Office. | | | |
| Joseph Blunt, for professional services respecting judgment of D. W. Mills vs. Mayor, &c..... | 50 00 | | |
| A. R. Lawrence, Jr., professional services..... | 400 00 | | |
| F. A. Talmadge, professional services, correcting application for vacating assessments against property of J. G. Gregory..... | 50 00 | | |
| Stenographic report of motion to vacate judgment in case of W. Joyce vs. Mayor, &c..... | 47 50 | | |
| Reporting and transcribing argument in case of J. Sharp vs. Mayor, &c..... | 83 00 | | |
| Reporting argument in mandamus case of N. C. Platt vs. Comptroller..... | 87 50 | | |
| W. M. Everts, retaining fee in mandamus of the People vs. R. T. Haws, Comptroller, in Chamberlain case..... | 300 00 | | |
| Stenographic Report of West Washington Market case..... | 445 00 | | |
| Printing and binding report of argument in West Washington case..... | 391 00 | | |
| Stenographic Report of motion to recover possession of West Washington Market..... | 30 00 | | |
| Advertising in New York Tribune argument of Corporation Counsel in West Washington Market case..... | 531 17 | | |
| Compiling abstract of laws, and preparing maps of North River shore, with report, calculations, etc., in relation to Water Grants..... | 715 00 | | |
| Expenses of Counsel in visiting Albany, and examining records in relation to Central Park extension..... | 112 00 | | |
| Services in examining and closing Old Books, preparing Statements for Reports, etc..... | 1,574 74 | | |
| Services of agents in examining bills against the Corporation..... | 130 00 | | |
| Printing and binding Comptroller's Annual Report for 1853..... | 457 22 | | |
| Stationery, Engraving, and Printing Bonds, &c., &c..... | 763 54 | | |
| Incidental expenses of Comptroller's office..... | 1,091 44 | | |
| Carriage Hire for Department..... | 254 50 | | |
| Advertising do. do..... | 262 32 | | |
| Plumbing at Comptroller's office..... | 117 64 | | |
| Repairs to house No. 61 Ann street..... | 13 40 | | |
| Geo. W. Truss, services in auditing Bureau..... | 9 9 00 | | |
| John P. Hayden, do. do. do..... | 9 9 00 | | |
| Jacob H. Winegar, do. do. do..... | 939 00 | | |
| Carried forward..... | | \$10,723 97 | \$2,834,656 02 |

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|---|-------------|----------------|
| Brought forward..... | \$10,723 97 | \$2,834,655 02 |
| F. J. Leavenworth, Services in Comptroller's office..... | 656 00 | |
| S. A. Clark, assistant collector West Washington Market..... | 522 00 | |
| Expenses incurred at West Washington Market..... | 5 72 | |
| | | 11,907 69 |
| Contingencies—Street Department. | | |
| Contingent expenses of Street Commissioner..... | 300 00 | |
| Carriage hire for Deputy Street Commissioner and Superintendent of Street Improvements, visiting work under contract..... | 272 50 | |
| Inspecting contract work..... | 237 50 | |
| Advertising..... | 1,355 55 | |
| Removing Iron Safe in Street Commissioner's office..... | 94 50 | |
| C. M. Livingston, First Book-keeper, extra services in 1859..... | 250 00 | |
| Posting notices..... | 92 25 | |
| Pay of foremen and laborers on roads and at Corporation yards..... | 4,845 66 | |
| Furnishing and repairing tools..... | 200 29 | |
| Stone for paving Eighty-third street, between First and Second avenues..... | 166 62 | |
| Stone and lime on Bloomingdale Road..... | 1,974 92 | |
| Cleaning public offices..... | 4,324 87 | |
| Wagon and carriage hire..... | 435 50 | |
| Printing, stationery, and binding..... | 1,897 44 | |
| For ensign and repairing flag..... | 81 00 | |
| Wood furnished various departments..... | 1,198 75 | |
| Coal do. do. do..... | 2,369 63 | |
| Ice do. do. do..... | 851 89 | |
| Furniture do. do. public offices..... | 5,642 25 | |
| Carpenter work for do. do..... | 21 04 | |
| Expense of office of Public Administrator in 1859..... | 74 13 | |
| Gas fixtures for various public offices..... | 688 17 | |
| Lime for Police Station Houses..... | 44 00 | |
| Law books for Public Administrator..... | 115 50 | |
| Do. do. Sixth District Court..... | 15 50 | |
| Maps for Fire Wardens..... | 45 00 | |
| Stoves, pipes, etc., furnished Fire Department..... | 5,244 59 | |
| Hose, and repairs, for Fire Department..... | 82 00 | |
| Rock, ropes, and hooks, for bell towers and engine houses..... | 105 09 | |
| Repairing steam fire-engine No. 8..... | 72 95 | |
| Painting apparatus for Hose Co. No. 8..... | 30 00 | |
| Iron work for engine house..... | 67 30 | |
| Repairs to Third District Court..... | 86 26 | |
| Candles for Keeper of City Hall..... | 77 95 | |
| Chain posts for Keeper City Hall..... | 30 75 | |
| Chain for Eleventh Ward Police..... | 6 00 | |
| Taking care of Tompkins Market..... | 190 00 | |
| Rent of building No. 297 Chrystie street, for storage..... | 50 00 | |
| Do. Jackson Hall, for storage..... | 56 43 | |
| J. E. Parsons, counsel fees..... | 350 00 | |
| W. C. Martin, record of births, deaths, &c..... | 156 00 | |
| Examining accounts of Ira A. Libby..... | 140 00 | |
| J. Y. Savage, Regulator of Public Clocks, salary, December..... | 41 74 | |
| J. B. Leverich, Superintendent of Fire Apparatus, salary, December..... | 83 37 | |
| C. A. Gray, Clerk to Chief Engineer, salary, December, and extra services..... | 227 60 | |
| A. V. Davison, Clerk to Chief Engineer, salary, December..... | 125 00 | |
| D. Donovan, Foreman Corporation Yard..... | 125 00 | |
| John Ketcham, Inspector of Incumbrances, " "..... | 105 16 | |
| A. D. Carlock, " "..... | 105 16 | |
| T. McGinniss, " "..... | 105 16 | |
| B. S. Adams, " Oil Lamps, " "..... | 62 00 | |
| A. J. Plumb, " "..... | 62 00 | |
| Edward Kenner, " "..... | 62 00 | |
| N. Crawford, " "..... | 62 00 | |
| Ira Fowler, " "..... | 62 00 | |
| James Townley, " "..... | 62 00 | |
| Jacob Acorn, " "..... | 62 00 | |
| Joseph Murphy, Foreman Bureau Lands and Places, salary, December..... | 113 63 | |
| John Burns, Keeper of Battery Park, salary, December..... | 39 00 | |
| J. Maloney, " "..... | 39 00 | |
| C. F. Bogart, " City Hall Park, "..... | 39 00 | |
| Alexander Synett, " "..... | 39 00 | |
| Thomas Corr, " Washington Park, "..... | 39 00 | |
| W. Carpenter, " "..... | 39 00 | |
| Carried forward..... | \$36,039 20 | \$2,846,562 71 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| | | |
|--|-------------|----------------|
| Brought forward..... | \$36,039 20 | \$2,846,562 71 |
| M. Fogarty, Keeper of Union Park, salary, December..... | 39 00 | |
| E. Hanning, " " " " | 39 00 | |
| M. Hughes, " Madison Park, " " | 39 00 | |
| M. McCulloch, " " " " | 39 00 | |
| John Corr, " Stuyvesant Park, " " | 39 00 | |
| Joseph Wagner, " " " " | 39 00 | |
| Patrick Levy, " Tompkins Park, " " | 39 00 | |
| Jacob Boyce, " " " " | 39 00 | |
| E. W. Noyes, Clerk in Bureau of Wharves, salary from 17th to 31st of August..... | 4 37 | |
| Porter for Deputy Superintendent of Repairs and Supplies..... | 300 00 | |
| H. Z. Drew, Engineer of Steam Fire-Engines..... | 612 50 | |
| | | 37,311 57 |
| Contingencies—Croton Aqueduct Board. | | |
| Advertising..... | 1,058 71 | |
| Engineer's Office, cleaning and papering..... | 19 39 | |
| Office expenses, and miscellaneous bills..... | 911 45 | |
| Postage..... | 33 43 | |
| Wagon hire..... | 751 10 | |
| | | 2,774 08 |
| Contingencies—Law Department. | | |
| Reporting testimony in West Washington Market case..... | 266 30 | |
| Stenographic reports of arguments in West Washington Market case..... | 492 00 | |
| H. H. Anderson, counsel fees in West Washington Market case..... | 300 00 | |
| Gilbert Dean, retaining fee, drawing affidavits and other services, in suit of West Washington Market case..... | 500 00 | |
| M. V. Wilcoxson, retaining fee, arguments and other services, in following suits, viz.: D. Ransom, assignee of A. Nash vs. Mayor, &c..... \$200 00 Mott vs. Mayor and others; also, Belmont vs. Mayor and others..... 50 00 J. P. Treadwell and others vs. Myndert Van Schaick, President } Croton Aqueduct Board..... 100 00 | | |
| | 350 00 | |
| Gilbert Dean, retaining fee, argument and other services, in following suits, viz.: Mayor, &c., vs. A. G. Benson and others..... \$500 00 Henry Corolus, admr., vs. Mayor, &c..... 250 00 J. B. Althouse vs. Mayor, &c..... 150 00 Yonkers Railroad suit..... 425 00 | | |
| | 1,325 00 | |
| Wm. M. Everts, retaining fee, argument and other services, in suit of The Peo- ple vs. Mayor, &c., and Robert T. Haws, involving the title and manage- ment of the Brooklyn Ferries..... | 1,700 00 | |
| Moses Ely, for services in reference to Brooklyn Ferries..... | 500 00 | |
| Reporting argument in case of Brooklyn Ferries..... | 117 50 | |
| Moses Ely, for services in suit of Gregory vs. Mayor, &c., in reference to night- soil contract..... | 500 00 | |
| Moses Ely, counsel fee in case of McOtter vs. Mayor, &c., in reference to Ward's Island purchase..... | 2,020 00 | |
| John Graham, counsel fee in suit of Owens vs. Mayor, &c..... | 100 00 | |
| John Graham, counsel fee in relation to widening of Worth street..... | 150 00 | |
| H. G. Bronson, for making new abstract in matter of widening Worth street.... | 85 00 | |
| J. W. Goddard, services as Referee in following suits, viz.: Spencer Gregory vs. Mayor, &c..... \$250 00 J. P. Flender vs. Mayor, &c..... 30 00 | | |
| | 289 00 | |
| H. H. Anderson, expenses attending cases before the Court of Appeals at Albany L. R. Marsh, services and counsel fee in suit of Baldwin & Jaycox vs. Mayor &c., in reference to contract for building Gate-Houses..... | 150 00 | |
| A. M. Beardsley, administrator for counsel fees of Samuel Beardsley in follow- ing suit: D. C. Murray vs. Mayor, &c., and Jacob Sharp and others..... | 750 00 | |
| | 300 00 | |
| John P. Crosby, counsel fee for examination of title to two lots on west side of Madison street, between Clinton and Jefferson streets, for Seventh Precinct Police..... | 75 00 | |
| Henry H. Anderson, counsel fees in sundry cases..... | 550 00 | |
| Rufus F. Andrews, retaining fee, arguments, and other services in following suits, viz.: Carried forward..... | | |
| | \$10,519 80 | \$2,886,648 36 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| | | |
|---|-------------|----------------|
| Brought forward..... | \$10,519 80 | \$2,886,648 35 |
| Israel C. Lawrence vs. Mayor, &c., in reference to grading New Bowery..... | \$200 00 | |
| Dudley B. Fuller vs. Mayor, &c., in reference to taxes on steamships..... | 200 00 | |
| David Treadwell vs. Mayor, &c..... | 300 00 | |
| Bank of Commonwealth vs. Mayor, &c..... | 1,000 00 | |
| Two hundred and forty-six cases before Marine Court, from Oct. 24, 1858, to Nov. 1st, 1859..... | 1,800 00 | |
| B. M. Stilwell vs. Mayor, &c..... | 750 00 | |
| | 4,250 00 | |
| Edward Boyle, preparing atlas showing all opened and unopened streets between Fifty-seventh and One Hundred and Fifty-fifth streets..... | 1,000 00 | |
| Disbursements and expenses of office of Corporation Counsel..... | 2,860 33 | |
| Rent of office from Nov. 1st, to Dec. 31, 1859..... | 150 00 | |
| Stationery..... | 44 50 | |
| | | 18,824 63 |
| Contingencies—City Inspector's Department. | | |
| Services of Inspector of Violation of City Ordinances..... | 1,098 00 | |
| do Inspector of Slaughter Houses..... | 1,830 50 | |
| do Inspectors of Scavenger Docks..... | 5,245 00 | |
| do Superintendent of Removal of Dead Animals..... | 1,074 60 | |
| Removing dead horses..... | 5 00 | |
| Preparing weekly reports..... | 1,529 06 | |
| Preparing tables..... | 1,459 25 | |
| Preparing diagrams and reports..... | 600 00 | |
| Preparing yearly report..... | 324 27 | |
| Copying and filing Health Warden's report..... | 600 00 | |
| Burial permits at sub-office..... | 972 33 | |
| Incidental expenses of City Inspector's office, and office of Superintendent of Sanitary Inspection..... | 66 59 | |
| Cleaning office of City Inspector..... | 87 52 | |
| Advertising..... | 1,103 88 | |
| Wagon Hire..... | 1,037 00 | |
| John A. Corey, Temporary Clerk..... | 150 00 | |
| Charles E. Rose, do..... | 150 00 | |
| John L. Bleakley, do..... | 550 00 | |
| John Hannegan, do..... | 350 00 | |
| Robert Nugent, do..... | 466 15 | |
| Deidrick Klein, do..... | 50 00 | |
| George F. Brandt, do..... | 50 00 | |
| | | 18,799 71 |
| Defense of Official Acts of Corporation Officers. | | |
| W. L. Cutting, Attorney, payment on account of judgment obtained by Dodge & Barnes vs. Fernando Wood and others, respecting ship Joseph Walker..... | | 12,250 00 |
| Diamond Reef—Blasting of. | | |
| James W. Hartell, for services as inspector..... | 254 00 | |
| Jno. Pettigrew, assignee of Husted & Kroehl, on account of contract for blasting Diamond Reef..... | 7,040 00 | |
| | | 7,294 00 |
| Donations. | | |
| Donation to Graduates of the Institution for the Blind..... | 1,700 00 | |
| do. Home for Deaf Mutes..... | 1,000 00 | |
| do. Dorcas Society..... | 500 00 | |
| do. Sick Assistance Society..... | 500 00 | |
| do. Eye and Ear Infirmary..... | 2,000 00 | |
| do. Ladies' Union Aid Society..... | 500 00 | |
| do. Nursery and Child's Hospital..... | 1,000 00 | |
| do. New York Ophthalmic Hospital..... | 500 00 | |
| do. American Female Guardian Society..... | 2,000 00 | |
| do. New York Magdalen Benevolent Society..... | 1,000 00 | |
| do. Children's Aid Society..... | 3,000 00 | |
| do. Leake and Watts' Orphan Asylum..... | 3,930 00 | |
| Carried forward..... | \$17,630 00 | \$2,943,816 70 |

ANALYSIS OF EXPENDITURES—CONTINUED.

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|--|-------------|----------------|
| Brought forward..... | \$17,630 00 | \$2,943,816 70 |
| Donation to Colored Orphan Asylum..... | 3,971 72 | |
| Do. Infirmary for Indigent Females and Children..... | 500 00 | |
| Do. Inebriate's Home..... | 250 00 | |
| Do. Women's Prison Association..... | 500 00 | |
| Do. Fire Department Fund..... | 2,000 00 | |
| Do. New York Dispensary..... | 1,000 00 | |
| Do. Eastern Dispensary..... | 2,500 01 | |
| Do. Northern Dispensary..... | 500 00 | |
| Do. North-western Dispensary..... | 1,500 00 | |
| Do. Demilt Dispensary..... | 500 00 | |
| Expenses of funeral of James Little..... | 250 00 | |
| Services to committee of Common Council..... | 250 00 | |
| Election Expenses. | | 31,351 72 |
| <i>Expenses of Election of December, 1859 :</i> | | |
| Advertising..... | \$4,363 99 | |
| Fitting up election polls..... | 1,788 13 | |
| Stationery and printing..... | 3,719 16 | |
| Posting notices..... | 300 00 | |
| Printing Mayor's proclamation, caution to voters, and extracts from Corporation ordinances..... | 470 00 | |
| Bibles..... | 104 00 | |
| Conviction of an illegal voter..... | 100 00 | |
| Poll clerks..... | 18 00 | |
| Inspectors of election..... | 75 00 | |
| Rations furnished military and policemen..... | 125 36 | |
| Mr. Nicollions, for damage to window..... | 2 25 | |
| | 11,065 89 | |
| <i>Expenses of Elections held in 1860 :</i> | | |
| Inspectors of election..... | \$3,255 00 | |
| Canvassers of election..... | 3,250 00 | |
| Poll clerks..... | 3,908 00 | |
| Room rent..... | 3,255 00 | |
| Advertising..... | 5,876 85 | |
| Posting notices and maps..... | 471 00 | |
| Lithographing maps of election districts..... | 1,022 52 | |
| Printing election notices..... | 1,065 50 | |
| Convictions of illegal voters..... | 200 00 | |
| Members of Board of Aldermen acting as city canvassers..... | 340 00 | |
| Services of clerks to Board of City Canvassers..... | 1,200 00 | |
| Expenses attending election of Chief Engineer of Fire Department, Mar. 9, 1860..... | 75 00 | |
| | 23,916 87 | |
| Eleventh Avenue, working as a Country Road. | | 34,982 76 |
| Stephen C. Walker, on account of contract for working Eleventh avenue..... | 3,004 80 | |
| Inspectors' fees..... | 470 00 | |
| | | 3,474 80 |
| Errors and Delinquencies. | | |
| Thomas Brady, balance due on contract for flagging Eighty-fifth street, between Second and Third avenues..... | 48 00 | |
| Edward McGuire, balance on contract for paving First avenue, from Thirty- fourth to Thirty-seventh street, per resolution of Common Council, June 4th, 1860..... | 250 00 | |
| Theodore Martine, for return of purchase money, interest, etc., on property sold in error, for unpaid taxes..... | 56 52 | |
| Thomas B. Van Buren, reduction of personal tax of 1859, per resolution of Common Council, March 26th, 1860..... | 143 37 | |
| Michael Blivin, refunding amount paid in error on account of personal tax of 1859..... | 22 61 | |
| J. A. Duff, refunding amount paid in error on account of tax of 1856..... | 27 23 | |
| Edward Gallagher, refunding amount paid in error on account of tax of 1855.. | 6 91 | |
| S. Shook, refunding amount paid in error on account of personal tax of 1859... | 65 62 | |
| Henry N. Morgan, refunding amount paid in error on account of personal tax of 1859..... | 39 40 | |
| M. Schaab, President, refunding amount paid in error on account of taxes, per resolution of Common Council, Dec. 13, 1860..... | 22 48 | |
| J. C. Pinckney, Clerk of Arrears, to pay tax of 1854 on lot 2865 avenue A, Sev- enteenth Ward, said lot having been erroneously assessed..... | 26 44 | |
| Carried forward..... | \$708 48 | \$3,013,825 98 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| | | |
|---|----------|----------------|
| Brought forward..... | \$708 48 | \$3,013,625 98 |
| J. C. Pinckney, Clerk of Arrears, to pay assessment made in error for sewer in Bank street..... | 38 22 | |
| J. C. Pinckney, Clerk of Arrears, to pay assessment (in part) for opening Fourth avenue, being amount paid in error on lot 554..... | 4 00 | |
| P. Mulvihill, refunding amount paid in error for assessment, per resolution of Common Council, Oct. 1, 1860..... | 162 45 | |
| J. C. Pinckney, to reimburse him for amount of counterfeit money taken by him as Clerk of Arrears..... | 16 50 | |
| | | 929 65 |
| Flagging Sidewalks and Fencing Vacant Lots. | | |
| Flagging sidewalks in front of No. 119 Canal street..... | 33 08 | |
| Do do do do 347 Third avenue..... | 32 06 | |
| Do do Reade street, from Hudson to Greenwich street..... | 245 85 | |
| Do do and fencing vacant lots in Forty-second street, between Sixth and Seventh avenues, and in Thirty-fourth street, between Third and Fourth avenues..... | 145 60 | |
| Fencing vacant lots from No. 138 to No. 148 Reade street..... | 64 41 | |
| Fencing vacant lots on south-east corner of Church and Leonard streets..... | 91 88 | |
| Fencing vacant lots in Twenty-first street, Thirty-fifth street, and Thirty-sixth street..... | 88 82 | |
| Fencing vacant lots in Twenty-sixth street, Thirty-fourth street, Forty-fifth street, Forty-sixth street, and Fifth avenue..... | 463 22 | |
| | | 1,164 92 |

Fire Department.

| | | | |
|---------------------------|-------------|--|----------------|
| Repairs to Engine No. 1.. | \$123 25 | Brought up..... | \$10,171 37 |
| do do 2.. | 213 25 | Repairs to Engine No. 41..... | 393 63 |
| do do 3.. | 209 75 | do do 42..... | 182 25 |
| do do 4.. | 322 01 | do do 43..... | 14 50 |
| do do 5.. | 404 75 | do do 44..... | 239 00 |
| do do 6.. | 194 05 | do do 45..... | 91 00 |
| do do 7.. | 439 25 | do do 46..... | 612 50 |
| do do 8.. | 479 00 | do do 47..... | 108 75 |
| do do 9.. | 307 75 | do do 48..... | 436 25 |
| do do 10.. | 211 62 | do do 49..... | 157 00 |
| do do 11.. | 395 25 | do do 50..... | 252 50 |
| do do 12.. | 105 50 | do do 51..... | 263 00 |
| do do 13.. | 218 50 | do old Engines and Jumpers..... | 446 51 |
| do do 14.. | 319 00 | do Engine for Exempt Engine Company, and services of Engineer. | 1,168 14 |
| do do 15.. | 173 24 | Repairs to Hose Carriage No. 1. | 126 75 |
| do do 16.. | 159 00 | do do 2. | 196 79 |
| do do 17.. | 345 50 | do do 3. | 120 00 |
| do do 18.. | 192 00 | do do 4. | 85 25 |
| do do 19.. | 287 75 | do do 5. | 61 00 |
| do do 20.. | 168 50 | do do 6. | 205 25 |
| do do 21.. | 247 00 | do do 7. | 141 50 |
| do do 22.. | 245 75 | do do 8. | 196 00 |
| do do 23.. | 194 88 | do do 9. | 124 75 |
| do do 24.. | 207 50 | do do 10. | 304 58 |
| do do 25.. | 219 38 | do do 11. | 137 25 |
| do do 26.. | 264 75 | do do 12. | 133 62 |
| do do 27.. | 124 00 | do do 13. | 101 63 |
| do do 28.. | 158 75 | do do 14. | 168 50 |
| do do 29.. | 305 08 | do do 15. | 166 00 |
| do do 30.. | 159 50 | do do 16. | 132 75 |
| do do 31.. | 283 00 | do do 17. | 167 38 |
| do do 32.. | 266 25 | do do 18. | 50 50 |
| do do 33.. | 329 75 | do do 19. | 42 50 |
| do do 34.. | 87 00 | do do 20. | 179 38 |
| do do 35.. | 51 25 | do do 21. | 186 00 |
| do do 36.. | 255 38 | do do 22. | 316 00 |
| do do 37.. | 148 75 | do do 23. | 236 75 |
| do do 38.. | 745 70 | do do 24. | 195 75 |
| do do 39.. | 214 90 | do do 25. | 154 13 |
| do do 40.. | 393 88 | | |
| Carried up..... | \$10,171 37 | | |
| Carried forward..... | | \$18,562 41 | \$3,015,720 55 |

ANALYSIS OF EXPENDITURES—CONTINUED.

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|--|-------------|----------------------------------|-------------|----------------|
| Brought forward..... | \$18,562 41 | Brought up..... | \$21,715 41 | \$3,015,720 55 |
| Repairs to Hose Carriage No. 26. | 221 50 | Repairs to Hose Carriage No. 43. | 83 25 | |
| do do 27. | 447 85 | do do 44. | 210 50 | |
| do do 28. | 109 00 | do do 46. | 126 50 | |
| do do 29. | 398 01 | do do 47. | 190 00 | |
| do do 30. | 182 70 | do do 48. | 174 25 | |
| do do 31. | 266 50 | do do 50. | 201 00 | |
| do do 32. | 37 50 | do do 51. | 126 38 | |
| do do 33. | 228 25 | do do 52. | 161 50 | |
| do do 34. | 86 00 | do do 53. | 118 50 | |
| do do 36. | 207 00 | do do 55. | 101 25 | |
| do do 37. | 261 25 | do do 56. | 107 00 | |
| do do 38. | 123 09 | do do 57. | 287 75 | |
| do do 39. | 150 00 | do do 58. | 70 50 | |
| do do 40. | 102 38 | do do 59. | 72 50 | |
| do do 41. | 218 06 | do do 60. | 30 50 | |
| do do 42. | 114 00 | do do 61. | 285 50 | |
| Carried up..... | \$21,715 41 | | | |
| Repairs to old hose carriage from Corporation Yard..... | | | 269 38 | |
| Repairs to truck of Hook and Ladder Company No. 1..... | | | 441 24 | |
| do do do 2..... | | | 465 40 | |
| do do do 3..... | | | 42 50 | |
| do do do 4..... | | | 274 78 | |
| do do do 5..... | | | 470 37 | |
| do do do 6..... | | | 129 55 | |
| do do do 7..... | | | 71 88 | |
| do do do 8..... | | | 166 30 | |
| do do do 9..... | | | 166 73 | |
| do do do 10..... | | | 101 62 | |
| do do do 11..... | | | 430 56 | |
| do do do 12..... | | | 296 26 | |
| do do do 13..... | | | 167 78 | |
| do do do 14..... | | | 283 27 | |
| do do do 15..... | | | 186 96 | |
| do do do 16..... | | | 217 56 | |
| do do do 17..... | | | 95 39 | |
| do do do 18..... | | | 244 85 | |
| do (old) do do from Corporation Yard..... | | | 120 75 | |
| Building new (steam) engine for Engine Company No. 7..... | | | 4,800 00 | |
| do do do 19..... | | | 2,000 00 | |
| do (steam) do do 21..... | | | 3,850 00 | |
| do do do 30..... | | | 1,500 00 | |
| do do do 31..... | | | 1,550 00 | |
| do (steam) do do 38..... | | | 4,875 00 | |
| do (steam) do do Hose Company No. 5..... | | | 3,800 00 | |
| do do do 46..... | | | 3,500 00 | |
| do do do 57..... | | | 3,500 00 | |
| Rebuilding Engine No. 44..... | | | 840 00 | |
| Building new carriage for Hose Company No. 2..... | | | 336 00 | |
| do do do 6..... | | | 400 00 | |
| do do do 16..... | | | 600 00 | |
| do do do 19..... | | | 287 00 | |
| do do do 33..... | | | 473 00 | |
| do do do 41..... | | | 470 00 | |
| do do do 44..... | | | 250 00 | |
| do do do 49..... | | | 500 00 | |
| do do do 60..... | | | 200 00 | |
| Rebuilding carriage for Hose Company No. 13..... | | | 250 00 | |
| Building new truck for Hook and Ladder Company No. 11..... | | | 359 00 | |
| Repairs to striking apparatus in City Hall Bell Tower..... | | | 42 50 | |
| do do Union Market Bell Tower..... | | | 30 00 | |
| do do Essex do do..... | | | 7 00 | |
| do do Post Office do do..... | | | 70 00 | |
| do do Yorkville do do..... | | | 65 00 | |
| do do Mount Morris do do..... | | | 25 00 | |
| do do Macdougall street do do..... | | | 2 00 | |
| do do Marion street do do..... | | | 51 00 | |
| Pine wood for steam fire engines..... | | | 610 00 | |
| Work in Corporation Yard, repairing hose, etc..... | | | 5,800 00 | |
| General supplies—Corporation Yard..... | | | 9,820 98 | |
| Carried forward..... | | | \$79,419 30 | \$3,015,720 55 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| | | |
|---|-------------|----------------|
| Brought forward..... | \$79,519 30 | \$3,015,720 55 |
| Water pails, mops, chamols skins, etc..... | 4,178 55 | |
| Cartages..... | 2,573 63 | |
| Lanterns..... | 2,329 61 | |
| Trumpets for Chief and Assistant Engineers..... | 446 00 | |
| Watch lines to protect property at fires..... | 366 49 | |
| Cleaning office, etc..... | 12 50 | |
| Carriage hire for Chief Engineer..... | 43 50 | 89,469 49 |
| Fire Department—Lot and House for Engine Co. No. 20. | | |
| C. Harvier, amount of purchase money for house and lot No. 100 Cedar street, per resolution of Common Council, Nov. 18, 1859..... | | 13,503 00 |
| Fire Department—Lot and House for Hook and Ladder Com- pany No. 3. | | |
| Henry T. Alfred and Caroline J. Cooper, amount of purchase money for house and lot No. 130 Amity street, including amount paid Eagle Fire Insurance Company for mortgage on said property, per resolution of Common Council, Nov. 1, 1859..... | | 7,503 00 |
| Fire and Police Telegraph. | | |
| Telegraph instruments, including consideration for deed of assignment of Morse's patent..... | 10,000 00 | |
| Telegraph poles..... | 901 50 | |
| Pay of Superintendents and Operators..... | 2,139 32 | |
| Repairs and supplies..... | 1,252 99 | |
| Labor and expenses..... | 593 22 | 14,887 03 |
| Fifteenth Ward Station-house. | | |
| Edward Gridley, for rebuilding Fifteenth Ward Station-house..... | | 11,915 00 |
| Fourth Avenue Parks. | | |
| Contract for iron railings..... | 13,879 92 | |
| Surveys do do..... | 714 00 | |
| Inspectors' fees do..... | 36 00 | |
| Locks for gates..... | 10 00 | |
| Workmen's wages..... | 6,043 80 | |
| Garden mould..... | 2,847 25 | |
| Manure..... | 150 00 | |
| Grass sod..... | 392 00 | |
| Seed..... | 11 25 | |
| Box edging..... | 228 00 | |
| Trees..... | 107 20 | |
| Sand and gravel..... | 150 00 | |
| Painting grating..... | 34 99 | 24,728 41 |
| Infants' Home—Construction of. | | |
| Payments on contract for erecting building..... | 22,427 66 | |
| Pay of Inspector..... | 516 00 | |
| Plans..... | 250 00 | 23,196 66 |
| Interest on Revenue Bonds. | | |
| For Interest on Revenue Bonds of 1859, viz.: | | |
| On \$50,000 payable January 7, 1860..... | \$2,161 64 | |
| do 10,000 do do 19, "..... | 412 60 | |
| do 10,000 do do 24, "..... | 420 82 | |
| do 200,000 do February 1, "..... | 5,389 04 | |
| do 310,500 do do 15, "..... | 13,076 24 | \$ |
| Carried forward..... | \$21,460 34 | \$3,200,907 14 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| | | | |
|--|-------------|------------|----------------|
| Brought forward..... | \$21,480 34 | | |
| On \$328,400 payable March 1, 1860..... | 15,407 49 | | \$3,200,907 14 |
| do 450,300 do do 15, "..... | 22,491 70 | | |
| do 657,600 do April 1, "..... | 38,733 58 | | |
| do 711,900 do do 15, "..... | 42,718 88 | | |
| do 303,200 do May 1, "..... | 17,843 25 | | |
| do 353,600 do do 15, "..... | 21,065 04 | | |
| do 325,400 do June 1, "..... | 19,423 18 | | |
| do 261,450 do do 15, "..... | 15,316 02 | | |
| do 607,900 do July 1, "..... | 36,364 90 | | |
| do 270,700 do do 15, "..... | 16,088 31 | | |
| do 30,600 do August 1, "..... | 1,793 77 | | |
| do 64,700 do do 15, "..... | 3,868 34 | | |
| | | 272,568 85 | |
| For Interest on Revenue Bonds of 1860, viz.: | | | |
| On \$850,000 payable October 1, 1860..... | \$12,197 25 | | |
| do 350,100 do do 15, "..... | 3,212 30 | | |
| do 505,300 do Nov. 1, "..... | 9,055 65 | | |
| do 208,900 do do 15, "..... | 4,245 33 | | |
| do 371,200 do Dec. 1, "..... | 11,046 64 | | |
| do 490,100 do do 15, "..... | 13,517 35 | | |
| do 75,000 do do 24, "..... | 3,119 18 | | |
| | | 56,353 70 | |
| | | | 323,962 55 |
| Interest on Central Park Fund Stock of 1887. | | | |
| Amount paid for Interest on Central Park Fund Stock of 1887, viz.: | | | |
| On \$3,066,000 due February 1, 1880..... | 45,990 00 | | |
| do 3,066,071 do May 1, "..... | 45,991 06 | | |
| do 3,066,071 do August 1, "..... | 45,991 06 | | |
| do 3,066,071 do November 1, "..... | 45,991 06 | | |
| | | | 183,963 18 |
| Interest on Central Park Fund Stock of 1898. | | | |
| Amount paid for Interest on Central Park Fund Stock of 1898, viz.: | | | |
| On \$674,300 due February 1, 1880..... | 9,116 25 | | |
| do 674,300 do May 1, "..... | 9,116 25 | | |
| do 674,300 do August 1, "..... | 9,116 25 | | |
| do 674,300 do November 1, "..... | 9,116 25 | | |
| | | | 36,465 00 |
| Interest on Central Park Improvement Fund Stock of 1887. | | | |
| Amount paid for Interest on Central Park Improvement Fund Stock of 1887, viz.: | | | |
| On \$2,083,200 due February 1, 1860..... | 26,485 39 | | |
| do 2,083,200 do May 1, "..... | 31,248 00 | | |
| do 2,083,200 do August 1, "..... | 31,248 00 | | |
| do 2,083,200 do November 1, "..... | 31,248 00 | | |
| | | | 120,229 39 |
| Interest on Central Park Improvement Fund Stock of 1876. | | | |
| Amount paid for Interest on Central Park Improvement Fund Stock of 1876, as follows: | | | |
| On \$250,000 due August 1, 1860..... | 2,484 07 | | |
| do 500,060 do November 1, "..... | 6,914 34 | | |
| | | | 9,398 41 |
| Interest on Central Park Awards. | | | |
| Amount paid for Interest on portions of award to unknown owners in block 785, Ward No. 45, for opening Central Park..... | | | |
| | 3 83 | | |
| Amount paid for Interest to J. W. Hawkes on award for opening Central Park.. | 19 57 | | |
| Amount paid for Interest to G. M. Wilkins on award for opening Central Park... | 200 31 | | |
| | | | 223 71 |
| Carried forward..... | | | \$3,880,149 38 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| | | |
|--|------------|----------------|
| Brought forward..... | | \$3,880,149 38 |
| Interest on Public Building Stock No. 3. | | |
| Amount paid for Interest on Public Building Stock No 3, viz.: | | |
| On \$350,000 due February 1, 1860..... | 4,375 00 | |
| do 350,000 do May 1, "..... | 4,375 00 | |
| do 350,000 do August 1, "..... | 4,375 00 | |
| do 350,000 do November 1, "..... | 4,375 00 | |
| | | 17,500 00 |
| Interest on Public Education Stock for 1873. | | |
| Amount paid for Interest on Public Education Stock of 1873, viz.: | | |
| On \$154,000 due February 1, 1860..... | 1,925 00 | |
| do 154,000 do May 1, "..... | 1,925 00 | |
| do 154,000 do August 1, "..... | 1,925 00 | |
| do 154,000 do November 1, "..... | 1,925 00 | |
| | | 7,700 00 |
| Interest on New York City Stock for Docks and Slips. | | |
| Amount paid for Interest on New York City Stock for Docks and Slips, viz.: | | |
| On \$500,000 due February 1, 1860..... | 6,250 00 | |
| do 500,000 do May 1, "..... | 6,250 00 | |
| do 500,000 do August 1, "..... | 6,250 00 | |
| do 500,000 do November 1, "..... | 6,250 00 | |
| | | 25,000 00 |
| Interest on Public Stock for Rebuilding Tompkins Market. | | |
| Amount paid for Interest on Public Stock for rebuilding Tompkins Market, viz.: | | |
| On \$170,000 due February 1, 1860..... | 5,100 00 | |
| do 17,000 do June 23, "..... | 421 97 | |
| do 153,000 do August 1, "..... | 4,590 00 | |
| | | 10,111 97 |
| Interest on Floating Debt Fund Stock. | | |
| Amount paid for Interest on Floating Debt Fund Stock, viz.: | | |
| On \$1,777,200 due November 1, 1860..... | | 10,038 71 |
| Iron Pavement. | | |
| Amount paid F. P. Vidal for preliminary survey for iron pavement in Maiden lane and Cortlandt street..... | | 205 56 |
| Iron Railing—Tompkins Square. | | |
| Amount paid Niles & Bagley, attorneys, for judgment recovered by W. T. Black against Mayor, &c., for surveys, etc., for iron railing around Tompkins square..... | | 357 00 |
| Judgments. | | |
| Amount paid F. L. Vultee, Deputy Sheriff, for costs of suit in case of D. Linn vs. Mayor, &c..... | 23 38 | |
| Amount paid F. L. Vultee, Deputy Sheriff, on execution in suit of J. W. Hunt vs. Mayor, &c., for damages..... | 617 48 | |
| Amount paid F. L. Vultee, Deputy Sheriff, on execution in suit of Mary Duig vs. Mayor, &c..... | 336 31 | |
| Amount paid F. L. Vultee, Deputy Sheriff, on execution in suit of Francis Duffy vs. Mayor, &c., for services as watchman..... | 114 01 | |
| Amount paid F. L. Vultee, Deputy Sheriff, on execution in suits of H. H. Hoyt vs. Mayor, &c., and G. S. Adams vs. Mayor, &c., obtained Oct. 1, 1859..... | 3,061 32 | |
| Amount paid F. L. Vultee, Deputy Sheriff, on execution in suit of G. H. Adams vs. Mayor, &c..... | 20 00 | |
| Carried forward..... | \$4,232 50 | \$3,951,062 62 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| | | |
|--|-------------|----------------|
| Brought forward..... | \$4,232 50 | \$3,951,062 62 |
| Amount paid F. L. Vultee, Deputy Sheriff, on execution in suit of N. Wiells vs. Mayor, &c., for costs of appeal..... | 38 03 | |
| Amount paid Charles A. May, attorney, for costs in the matter of opening the judgment in case of Milheman vs. Mayor, &c..... | 566 74 | |
| Amount paid S. D. Law, attorney, for judgment vs. Mayor, &c., recovered by John and Bridget Hoyt, for injuries to latter from falling into a sewer..... | 1,010 12 | |
| Amount paid Daniel Clark, attorney, for judgment against Mayor, &c., recovered by Wm. Wallace, for injuries received by streets being out of repair.... | 2,765 91 | |
| Amount paid N. Millard, attorney, for judgment against Mayor, &c., recovered by Robert Owens, for injuries received in First avenue, same being out of repair..... | 1,726 48 | |
| Amount paid Boies & Cooper, attorneys, for judgment against Mayor, &c., recovered by Nathan Kinsley and — for injuries to horse and wagon..... | 258 44 | |
| Amount paid H. R. Lawrence, attorney, for judgment against Mayor, &c., recovered by Patrick Cooper, for personal injuries..... | 834 66 | |
| Amount paid C. P. Schermerhorn, attorney, for judgment obtained against the Mayor, &c., for services rendered in 1857, as arbiter, relative to purchasing land on Ward's Island by the Corporation..... | 582 69 | |
| Amount paid to Stillwell & Swain, attorneys, for judgment against Mayor, &c., recovered by S. T. Webster, for services as Commissioner of Deeds in the City Inspector's office..... | 214 94 | |
| Amount paid Stillwell & Swain, attorneys, for judgment against Mayor, &c., recovered by David W. Mills, for services as attendant at the Marine Court..... | 634 48 | |
| Amount paid Stillwell & Swain, attorneys, for judgment against Mayor, &c., recovered by Wm. Haggerty and Charles Hicks, for services as Health Wardens, and James A. Miller for services as inspector on dumping ground..... | 708 28 | |
| Amount paid A. Simpson, assignee, for costs and interest on judgment against Mayor, &c., for digging Eleventh street, between avenues A and B..... | 177 21 | |
| Amount paid E. and D. Bigelow, for interest on their claim on above contract.. | 25 27 | |
| Amount paid Theodore Stuyvesant, attorney, for judgment vs. Mayor, &c., recovered by W. H. Tule, for services as inspector on One Hundred and Thirty-first street, from Tenth avenue to Hudson River..... | 411 66 | |
| Amount paid R. J. Clark, attorney, for judgment vs. Mayor, &c., recovered by N. Jarvis, Jr., assignee of Jno. McClave, for fencing vacant lots..... | 2,200 00 | |
| Amount paid Wildes P. Walker, assignee, for judgment vs. Mayor, &c., recovered by sundry parties for services as inspectors on various street improvements..... | 1,378 76 | |
| Amount paid Samuel C. Foster, assignee, for balance of judgment against Mayor, &c., for repaving Vestry street, between Washington and West streets, and for flagging Laurens street between Prince and Houston streets..... | 341 72 | |
| Amount paid Monnell, Willard & Howe, attorneys, for damages and costs of appeal, in suit of M. L. Leman vs. Mayor, &c., for changing the grade of Pearl street..... | 1,150 53 | |
| Amount paid A. Thompson, attorney, for judgment against Mayor, &c., recorded by Mary B. McKensy..... | 71 50 | |
| Amount paid Peter Tracy, in full of judgment and claim, in suit against Mayor, &c., for salary as Attendant at Fifth District Court, from November, 1858, to April, 1860, inclusive..... | 1,100 00 | |
| Amount paid Charles W. Baker, for judgment against Mayor, &c., for two bills of November 3d, 1858, for printing election blanks, and for stationery furnished Board of Supervisors..... | 2,566 81 | |
| Amount paid Flanagan & Cummings, attorneys, for costs in suit setting aside judgment of Jacob Sharp vs. Mayor, &c., relative to the Wall Street Ferry..... | 411 94 | |
| Amount paid J. & R. H. Sherwood, for judgment against Jacob Sharp and the Mayor, &c., recovered by R. J. Murray, respecting Wall Street Ferry..... | 285 28 | |
| Amount paid Jordan L. Mott, jr., for judgment against Mayor, &c., for glass ballot boxes..... | 2,400 00 | |
| Amount paid Tracy, Powers & Tallmadge, attorneys, for counsel fees, costs and disbursements in sundry suits or proceedings to vacate judgments against the Mayor, &c..... | 4,061 83 | |
| Amount paid Monnell, Willard & Howe, attorneys, for judgment and interest in suit of William F. Mott vs. Mayor, &c..... | 1,458 65 | |
| Amount paid John Cornell, Deputy Sheriff, for fees in serving writs of possession on tenants at West Washington Market..... | 257 50 | |
| Amount paid Geo. R. Thompson, attorney, for judgment against Mayor, &c., recovered by John McGrane for removing dead bodies in grading Fourth avenue, from Thirty-eighth to Fifty-eighth street..... | 1,585 56 | |
| Carried forward..... | \$60,427 55 | \$3,951,062 62 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| | | |
|--|-------------|----------------|
| Brought forward..... | \$30,427 55 | \$3,951,062 02 |
| Amount paid G. R. Thompson, attorney, for costs on proceedings to open judgments of H. Gilmore and others vs. Mayor, &c..... | 20 00 | |
| | 60,447 55 | |
| <i>Deduct</i> amount credited to this account for reimbursement of sundry judgments chargeable to the Trust accounts | 14,596 37 | 45,851 18 |
| Lamps and Gas. | | |
| Furnishing Gas for, and lighting public street lamps..... | 368,619 79 | |
| do do District Courts..... | 176 14 | |
| do do Police Station-houses..... | 13,816 43 | |
| do do Police Head-quarters..... | 1,036 25 | |
| do do Fire Department..... | 9,175 02 | |
| do do Firemen's Hall..... | 132 50 | |
| do do Bell-Towers..... | 374 05 | |
| do do Fire Telegraph office..... | 345 94 | |
| do do Chief Engineer of Fire Department office..... | 151 25 | |
| do do Exempt Engine Company..... | 86 03 | |
| do do Halls of Justice..... | 918 15 | |
| do do Hall of Records..... | 271 25 | |
| do do City Hall..... | 1,228 25 | |
| do do House of Detention of Witnesses..... | 367 00 | |
| do do City Inspector's Department..... | 132 36 | |
| do do Street Department and punch for Superintendent of Lamps and Gas..... | 114 25 | |
| do do Law Department..... | 33 65 | |
| do do Markets..... | 7,876 77 | |
| Expense of lamp-lighters for markets..... | 2,420 00 | |
| Ladders for lighting markets..... | 5 25 | |
| Setting and fitting gas lamp-posts..... | 7,674 90 | |
| Paint and painting lamp-posts..... | 247 82 | |
| Gas Lamp-posts..... | 8,419 59 | |
| Gas lamps..... | 179 10 | |
| Carting lamp-posts..... | 78 55 | |
| Repairing all public lamps..... | 3,833 08 | |
| Furnishing and lighting all oil lamps..... | 2,314 26 | |
| Lamp irons, cocks, tubes, and burners..... | 1,219 34 | |
| Putting up two lamps in front of Mayor's residence..... | 108 04 | 431,355 00 |
| Lands and Places. | | |
| Repairing railing Tompkins square..... | 177 59 | |
| Trees for Tompkins square..... | 446 50 | |
| Garden mould for Tompkins square..... | 228 75 | |
| Seats for do do..... | 237 00 | |
| Painting at do do..... | 27 13 | |
| Keeper of Tompkins square, Sundays..... | 40 00 | |
| Lumber and repairs to fence Madison square..... | 355 62 | |
| Painting do do..... | 88 00 | |
| Painting tree-boxes, Stuyvesant square..... | 62 74 | |
| Painting railing, Washington square..... | 621 27 | |
| Surveys and superintending Reservoir square..... | 172 00 | |
| Removing rubbish from do..... | 100 00 | |
| do do the Battery..... | 38 50 | |
| Ploughing at do..... | 100 00 | |
| Garden mould, loam, and sods for Battery and other parks..... | 979 30 | |
| Trees for the Battery..... | 92 50 | |
| Painting railing Christopher street park..... | 149 94 | |
| Repairs, lumber, &c., for park corner of Third avenue and One Hundred and Twenty-second street..... | 173 97 | |
| Painting railing for park corner of Third avenue and One Hundred and Twenty-second street..... | 159 97 | |
| Sprinkling City Hall park..... | 5 00 | |
| Flagging in do do..... | 169 80 | |
| do corner Battery and State street..... | 63 00 | |
| Evergreens for various parks..... | 379 50 | |
| Seeds do do..... | 55 26 | |
| Carried forward..... | \$4,024 34 | \$4,428,268 80 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| | | |
|--|-------------|----------------|
| Brought forward..... | \$4,924 34 | \$4,428,268 81 |
| Seats for various parks..... | 123 00 | |
| Repairing railing at various parks..... | 32 34 | |
| Painting of notices to trespassers for various parks..... | 68 40 | |
| Storage for tools..... | 116 00 | |
| Chains, tools and repairing..... | 372 38 | |
| Barrows, brooms, rakes, &c..... | 214 50 | |
| Horse and wagon for Superintendent of Lands and Places..... | 250 00 | |
| Pay of workmen on the various parks..... | 17,148 60 | |
| | | 23,219 56 |
| Lands and Places for Tompkins Square or Park. | | |
| Pay of workmen..... | | 374 24 |
| Lands purchased for Taxes and Assessments. | | |
| Lands purchased by the Corporation at the public sale held October and November, 1859, for unpaid taxes and Croton water rents of the years 1852, 1853 and 1854..... | 25,525 86 | |
| Lands purchased by the Corporation at the public sale held June, 1860, for unpaid taxes of the year 1855, and Croton water rents of the year 1854..... | 357 03 | |
| | | 25,882 89 |
| Mount Morris Square—Improvement of. | | |
| Expense of surveys preparatory to laying out Mount Morris square..... | | 720 00 |
| Old Claims. | | |
| Coal furnished in 1857 Twelfth Precinct Police..... | 44 00 | |
| J. Donnelly, for wood and coal furnished in 1856 and 1857..... | 1,300 71 | |
| Stone furnished in 1856 on Second and Third avenues..... | 178 67 | |
| D. D. Field, counsel fee in case of R. J. Murray vs. Mayor, &c., and Campbell. Sharp & Moody, October, 1859..... | 500 00 | |
| John Van Buren, counsel fee concerning the removal of the Collector and the Deputy Collectors of Assessments, and in suit of The Mayor, &c., vs. A. G. Benson..... | 650 00 | |
| M. R. Brewer, attorney, for claim of George Shepard and Joseph Haight for damages to houses in Forty-fourth street..... | 2,500 00 | |
| Addison Brown, attorney, for claim of Mrs. Andrews for damages occasioned by the construction of a sewer in Fifty-third street..... | 43 53 | |
| Addison Brown, attorney for similar claim of W. W. Thompson..... | 43 53 | |
| Addison Brown, attorney for similar claim of George Weir..... | 53 53 | |
| John L. Brown, contractor, amount allowed for damages sustained by him in constructing sewer in Forty-ninth street, from East River through said street to and through Second avenue, Fifty-third street, and Third avenue to Fifty-sixth street, per resolution Common Council, December 26, 1859.... | 30,000 00 | |
| H. Welderkin, for claim of P. H. Dreyer, as surveyor regulating Fifty-seventh street, from Third to Fifth avenue..... | 100 00 | |
| James P. Campbell, as surveyor regulating Fifty-seventh street from Third to Fifth avenue..... | 140 00 | |
| Stillwell & Swain, attorneys, settlement of suit of P. H. Dreyer, in above matter..... | 350 00 | |
| Wildes P. Walker, assignee, claims of sundry persons for services as inspectors for regulating, &c., of streets..... | 871 24 | |
| H. Bertholf, services as crier and attendant at Supreme Court during 1853 and part of 1854..... | 565 00 | |
| P. H. Kingsland, services to Committee on Assessments of Common Council in years 1849, 1850, 1851, and 1852, per resolution Common Council, December 31, 1853..... | 250 00 | |
| Edward Linen, damages occasioned by non-fulfillment of contract by the Corporation, for building and repairing houses of Engine and Hose Companies in 1856..... | 100 00 | |
| Edward Linen, extra work on hose of Engine Co. No. 46, in 1857..... | 255 66 | |
| D. McGinn, for amount heretofore deducted from his contract for excess of inspector's time for building sewer in Catharine street in 1855 and 1856, and for removing old sewer..... | 291 00 | |
| Geo. Jarvis, assignee of H. Hawkins, for gravel furnished Superintendent of Roads in 1858..... | 150 00 | |
| Carried forward..... | \$38,386 87 | \$4,478,496 61 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| | | |
|--|-------------|----------------|
| Brought forward..... | \$38,386 87 | \$4,478,495 50 |
| J. L. Van Wart, repairing culvert in Eighty-sixth street, between Broadway and Eleventh avenue, and furnishing gravel, &c., in 1857..... | 150 00 | |
| P. & D. Helms, for sharpening tools, &c., under W. Goodheart, Roadmaster, in 1856 and 1857..... | 272 91 | |
| Wilcox & Mellen, for bedding, &c., for use of members of Engine Co. No. 18, in 1857, per resolution of Common Council, April 25th, 1860..... | 64 52 | |
| S. C. Culkin, labor on stoves in Fifth District Court, Oct., 1857..... | 20 62 | |
| T. S. Sperry, clocks furnished in 1858 and 1859..... | 212 50 | |
| A. M. Binninger, rent of building corner of Duane and Greenwich streets, for Police head-quarters for month of June, 1860..... | 140 75 | |
| J. J. Winant, for freighting sewer dirt in years 1856, 1857, and 1858..... | 1,882 86 | |
| John Lent, for freighting sewer dirt in 1857..... | 138 25 | |
| Mary Brady, contract of John Brady, for carting ashes, &c., in Twenty-second Ward, in 1858..... | 55 00 | |
| Ringling bell, Cable Celebration, &c..... | 11 25 | |
| James Boyd, boxes used at Cable Celebration..... | 24 00 | |
| Advertising notices of do do..... | 243 64 | |
| Evening Post, for advertising for various Departments in 1858 and 1859..... | 730 01 | |
| Abend Zeitung, advertising notices in 1858, for removal of remains of Ex-President Monroe..... | 48 40 | |
| Courrier des Etats Unis, advertising notices for Mayor..... | 45 75 | |
| New Yorker Demokrat, advertising various notices in 1858..... | 21 76 | |
| James Boners, serving subpoenas for Corporation Attorney in 1858..... | 53 00 | |
| New York Leader, advertising various notices in year 1857..... | 1,056 15 | |
| Wm. V. Leggett, services as Commissioner of Deeds in office of Street Com'r..... | 30 88 | |
| | 43,589 12 | |
| Add amount transferred from "Arrearages"..... | 108 40 | |
| | | 43,697 52 |
| Police Investigations in 1855. | | |
| Professional services of Wm. Curtis Noyes, E. W. Stoughton, and Alanson Nash, in the Matsell investigation case..... | | 3,000 00 |
| Printing and Advertising for Common Council. | | |
| Expenses for advertising notices of Committees and official proceedings of Common Council..... | 24,730 18 | |
| Printing Minutes and Documents—Board of Aldermen..... | 21,301 52 | |
| do do do —Board of Councilmen..... | 19,211 60 | |
| do do and binding Manual of Corporation..... | 13,783 77 | |
| Advertising Unsafe Building Law..... | 117 00 | |
| | | 79,144 07 |
| Printing and Advertising for Departments. | | |
| Advertising notices, &c., for City Inspector's Department..... | 1,634 45 | |
| do do do Finance Department..... | 389 79 | |
| do do do Mayor's Office..... | 336 80 | |
| do do do Receiver of Taxes..... | 172 27 | |
| do do do Counsel to Corporation..... | 97 30 | |
| do do do Street Department..... | 128 80 | |
| Printing Blanks for Collector of Assessments..... | 111 00 | |
| do do Third District Court..... | 400 00 | |
| Printing Warrants for Finance Department..... | 147 50 | |
| do 250 copies Sharp's Case..... | 112 80 | |
| Engraving and transferring Assessment Bonds, Revenue Bonds, and Certificates of Appointment, for Finance Department..... | 164 57 | |
| Receipt Books for Chief Engineer..... | 30 00 | |
| | | 3,725 28 |
| Printing for Departments. | | |
| Street Department..... | 3,637 33 | |
| Department of Finance..... | 1,017 70 | |
| Law Department..... | 1,054 77 | |
| Mayor's Office..... | 401 00 | |
| Chief Engineer..... | 811 75 | |
| Fire Wardens..... | 29 00 | |
| Carried forward..... | \$6,951 55 | \$4,608,082 37 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| | | |
|--|-------------|----------------|
| Brought forward..... | \$6,961 55 | \$4,608,062 37 |
| Fire Commissioners..... | 41 25 | |
| City Inspector's Department..... | 3,355 00 | |
| First District Court..... | 713 25 | |
| Second do do..... | 342 50 | |
| Third do do..... | 570 50 | |
| Fourth do do..... | 350 00 | |
| Fifth do do..... | 1,052 75 | |
| Sixth do do..... | 777 50 | |
| Seventh do do..... | 231 50 | |
| First District Police Court..... | 1,076 50 | |
| Second do do do..... | 1,586 25 | |
| Third do do do..... | 822 00 | |
| Fourth do do do..... | 561 50 | |
| Board of Police Justices..... | 97 00 | |
| Superintendent of Unsafe Buildings..... | 169 20 | |
| Clerk of Common Council..... | 276 50 | |
| Clerk of Board of Councilmen..... | 12 00 | |
| Late Corporation Counsel's Office..... | 1,013 25 | |
| | | 20,000 00 |
| Public Buildings—Construction and Repairs. | | |
| Repairs to Bell-tower—Union Market..... | 67 08 | |
| do do Essex Market..... | 7 20 | |
| do do Eighty-fifth street..... | 123 71 | |
| do do Jefferson Market..... | 157 66 | |
| do do Mount Morris, and new striking apparatus..... | 765 92 | |
| do do Macdougall street..... | 44 17 | |
| do do Marion street..... | 55 57 | |
| do do Twenty-second street..... | 100 56 | |
| do do Thirty-third street..... | 301 62 | |
| do do Washington Market..... | 211 82 | |
| do do City Hall Park..... | 28 00 | |
| do office of Board of Assessors..... | 2 70 | |
| do City Hall..... | 8,408 12 | |
| do New City Hall..... | 48 64 | |
| do City Inspector's Office..... | 716 40 | |
| do City Arsenal..... | 108 81 | |
| do Chamber of Board of Aldermen..... | 129 24 | |
| do and painting, &c., to Chamber of Board of Councilmen..... | 1,487 37 | |
| do office of Clerk of Common Council..... | 41 66 | |
| do do Board of Councilmen..... | 639 83 | |
| do do Collector of Assessments..... | 3 96 | |
| do Comptroller's Office..... | 806 91 | |
| do Corporation Attorney's Office..... | 6 00 | |
| do do Counsel's Office..... | 674 16 | |
| do Committee room of Board of Councilmen..... | 386 37 | |
| do do Common Council..... | 66 75 | |
| do First District Court..... | 656 32 | |
| do Second do..... | 26 23 | |
| do Third do..... | 39 88 | |
| do Fourth do..... | 16 75 | |
| do Sixth do..... | 108 55 | |
| do Seventh do..... | 14 25 | |
| do First District Police Court..... | 238 00 | |
| do Third do do..... | 14 25 | |
| do Fourth do do..... | 8 10 | |
| do Drill-rooms, Centre Market..... | 689 62 | |
| do do Essex Market..... | 712 92 | |
| do Dumping boards..... | 156 46 | |
| do Eastern Dispensary..... | 50 00 | |
| do Firemen's Hall..... | 949 18 | |
| do Fire Telegraph Office..... | 623 74 | |
| do Office of Chief Engineer..... | 401 45 | |
| do Governor's Room, City Hall..... | 1,495 42 | |
| do Hall of Records..... | 57 75 | |
| do Keeper of City Hall, rooms..... | 10 75 | |
| do Mayor's Office..... | 483 85 | |
| do Centre Market..... | 221 28 | |
| do Clinton Market..... | 553 00 | |
| do Essex Market..... | 336 06 | |
| Carried forward..... | \$23,259 04 | \$4,628,062 37 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| | | | |
|---|-------------|----------------------------|----------------|
| Brought forward..... | | \$23,259 04 | \$4,628,062 37 |
| Repairs to Fulton Market..... | | 3,938 58 | |
| do. Jefferson Market..... | | 1,087 73 | |
| do. Washington Market..... | | 775 18 | |
| do. Office of Receiver of Taxes..... | | 21 70 | |
| do. do. Street Commissioner..... | | 65 39 | |
| do. Sheriff's Office..... | | 98 74 | |
| do. Tax Commissioners' Office..... | | 7 50 | |
| Erecting building in Park for steam fire-engines..... | | 11,186 29 | |
| Rebuilding Tompkins Market..... | | 43,714 04 | |
| Clock for City Hall..... | | 4,044 30 | |
| Flag-staff on Battery..... | | 97 85 | |
| Public urinals..... | | 17 21 | |
| Repairs to Police Head-quarters..... | \$375 26 | 53,257 25 | |
| Repairs to house, Prec't No. 1..... | 3,677 93 | 130 00 | |
| do do 2..... | 213 63 | do do 33..... | 456 72 |
| do do 3..... | 199 20 | do do 34..... | 72 33 |
| do do 4..... | 1,306 42 | do do 35..... | 477 15 |
| do do 5..... | 4,374 87 | do do 36..... | 59 58 |
| do do 6..... | 82 74 | do do 37..... | 663 49 |
| do do 7..... | 65 91 | do do 38..... | 132 82 |
| do do 8..... | 6,542 03 | do do 39..... | 98 54 |
| do do 9..... | 4,647 49 | do do 40..... | 4 60 |
| do do 10..... | 211 54 | do do 41..... | 458 48 |
| do do 11..... | 2,189 76 | do do 42..... | 350 54 |
| do do 12..... | 160 05 | do do 43..... | 41 50 |
| do do 13..... | 214 00 | do do 44..... | 2,258 82 |
| do do 14..... | 183 07 | do do 45..... | 23 50 |
| do do 15..... | 2,157 35 | do do 46..... | 12 55 |
| do do 16..... | 7,394 75 | do do 48..... | 159 16 |
| do do 17..... | 3,965 95 | do do 49..... | 129 03 |
| do do 18..... | 1,206 12 | do do 50..... | 280 65 |
| do do 19..... | 46 70 | do do 51..... | 168 27 |
| do do 20..... | 4,603 78 | do Exmt. Engine Co. 1..... | 430 90 |
| do do 21..... | 55 72 | do Hose Co. No. 1..... | 37 57 |
| do do 22..... | 568 03 | do do 2..... | 128 87 |
| do do 23..... | 207 81 | do do 3..... | 38 76 |
| do do 24..... | 179 64 | do do 4..... | 162 49 |
| do do 25..... | 93 13 | do do 5..... | 22 50 |
| do Engine Co. No. 1..... | 806 48 | do do 6..... | 9 55 |
| do do 2..... | 433 13 | do do 7..... | 61 40 |
| do do 3..... | 6 45 | do do 8..... | 43 39 |
| do do 4..... | 80 15 | do do 9..... | 43 32 |
| do do 5..... | 193 89 | do do 10..... | 179 71 |
| do do 6..... | 600 00 | do do 11..... | 102 48 |
| do do 7..... | 902 23 | do do 12..... | 50 00 |
| do do 8..... | 95 62 | do do 13..... | 10 34 |
| do do 9..... | 244 22 | do do 14..... | 490 64 |
| do do 10..... | 4 60 | do do 16..... | 254 58 |
| do do 11..... | 663 73 | do do 17..... | 104 00 |
| do do 12..... | 77 50 | do do 18..... | 23 61 |
| do do 13..... | 70 51 | do do 19..... | 161 67 |
| do do 14..... | 369 11 | do do 20..... | 9 60 |
| do do 15..... | 316 41 | do do 21..... | 252 27 |
| do do 16..... | 25 00 | do do 22..... | 237 01 |
| do do 17..... | 446 13 | do do 23..... | 109 80 |
| do do 18..... | 8 00 | do do 24..... | 464 69 |
| do do 19..... | 1,116 89 | do do 25..... | 23 60 |
| do do 20..... | 100 00 | do do 26..... | 113 26 |
| do do 21..... | 23 75 | do do 27..... | 391 62 |
| do do 22..... | 439 98 | do do 28..... | 450 22 |
| do do 23..... | 456 36 | do do 29..... | 16 80 |
| do do 24..... | 35 50 | do do 30..... | 108 95 |
| do do 25..... | 103 75 | do do 31..... | 21 70 |
| do do 26..... | 526 24 | do do 33..... | 5 25 |
| do do 27..... | 4 00 | do do 34..... | 105 93 |
| do do 28..... | 99 69 | do do 36..... | 146 87 |
| do do 29..... | 81 56 | do do 37..... | 27 40 |
| do do 30..... | 45 75 | do do 38..... | 39 21 |
| do do 31..... | 17 68 | do do 39..... | 19 13 |
| do do 31..... | 17 68 | do do 40..... | 100 00 |
| Carried up..... | \$53,257 25 | | |
| Carried forward..... | | \$152,547 57 | \$4,628,062 37 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| | | | | |
|---|--------------|------------------------------------|----------------|----------------|
| Brought forward..... | \$152,547 57 | Brought up..... | \$156,524 42 | \$4,628,062 37 |
| Rep. to house of Hose Co. No. 41. | 100 38 | Rep. house Hook. & Lad. Co. No. 2. | 247 28 | |
| do do 42. | 166 79 | do do 3. | 134 22 | |
| do do 43. | 117 00 | do do 4. | 5 50 | |
| do do 44. | 180 82 | do do 5. | 101 78 | |
| do do 46. | 75 29 | do do 6. | 440 28 | |
| do do 47. | 550 55 | do do 7. | 277 95 | |
| do do 48. | 63 96 | do do 9. | 206 17 | |
| do do 49. | 504 16 | do do 10. | 217 92 | |
| do do 50. | 165 30 | do do 11. | 795 76 | |
| do do 51. | 25 94 | do do 12. | 91 51 | |
| do do 52. | 113 50 | do do 13. | 113 30 | |
| do do 55. | 185 33 | do do 14. | 342 28 | |
| do do 57. | 19 20 | do do 15. | 62 87 | |
| do do 58. | 166 25 | do do 16. | 168 94 | |
| do do 59. | 194 67 | Build'g house for Eng. Co. No. 16. | 3,689 00 | |
| do do 60. | 1,009 58 | do do 20. | 4,240 00 | |
| do do 61. | 200 72 | do do *35. | 1,468 00 | |
| Rep. house Hook & Lad. Co. No. 1. | 137 31 | do do 41. | 4,198 00 | |
| Carried up..... | \$156,524 42 | | | |
| Alterations and additions to house for Hose Co. No. 38..... | | | 3,160 00 | |
| Rebuilding do do 40..... | | | 2,843 00 | |
| Building do do 43..... | | | 3,500 00 | |
| do do do 59..... | | | 3,190 00 | |
| do house for Hook and Ladder Co. No. 7..... | | | 4,299 00 | |
| do do do 9, balance of contract..... | | | 1,077 25 | |
| Alterations and additions to house of Hook and Ladder Co. No. 11..... | | | 2,700 00 | |
| Pay of inspectors on contract work..... | | | 4,676 00 | 198,770 41 |
| Public Building Stock No. 3. | | | | |
| Amount of annual installment for redemption of Public Building Stock No. 3..... | | | | 50,000 00 |
| Public Stock for Rebuilding Tompkins Market. | | | | |
| Amount of annual installment for redemption of Public Stock for rebuilding Tompkins Market..... | | | | 17,000 00 |
| Public Education Stock of 1873. | | | | |
| Annual amount raised by tax on account of fund for redemption of Public Education Stock of 1873..... | | | | 4,637 86 |
| Real Estate Expenses. | | | | |
| Amount paid for assessments for various street improvements against Corporation property..... | | | 4,006 64 | |
| Amount paid for taxes on property owned by the Corporation at Newtown, L. I. | | | 18 80 | |
| do do do do Brooklyn..... | | | 1,339 00 | |
| do do do do Astoria..... | | | 18 85 | |
| Amount paid by the Corporation for one-third the value of buildings required to be removed in the following cases of street openings, viz.: | | | | |
| Duane street, from Broadway to Chatham street..... | \$37,091 66 | | | |
| Reade do do do do do..... | 34,000 00 | | | |
| do do do do Wash'g'n do..... | 32,470 00 | | | |
| Whitehall street, from Bowling Green to State street..... | 12,450 00 | | | |
| Chambers street, from Chatham street to James slip..... | 79,783 00 | | | |
| | | | 195,794 66 | |
| Amount paid by the Corporation for deficiency in assessable property, in the following assessments, viz.: | | | | |
| One Hundred and Sixteenth street, grading, between Eighth avenue and Harlem River..... | \$13,176 34 | | | |
| One Hundred and Twenty-fifth street, grading, between Eighth avenue and Manhattan street..... | 7,413 53 | | | |
| Carried forward..... | \$20,589 87 | \$201,175 95 | \$4,662,490 14 | |

* Balance of contract.

ANALYSIS OF EXPENDITURES—CONTINUED.

| | | | |
|---|-------------|--------------|----------------|
| Brought forward..... | \$20,589 87 | \$201,175 95 | \$4,898,490 14 |
| Seventy-ninth street, regulating, &c., between Broadway and Hudson River..... | 2,534 45 | | |
| Fifty-second street, regulating, &c., between Tenth and Eleventh avenues..... | 225 68 | | |
| Ninety-third street, regulating, &c., between Second and Fourth avenues..... | 1,526 31 | | |
| Fifty-second street, regulating, &c., between Broadway and Sixth avenue..... | 3,638 20 | | |
| Seventy-ninth and Eightieth streets, fill lots, between Second and Third avenues..... | 33 08 | | |
| Fifty-fourth street, regulating, between Sixth and Seventh avenues..... | 3,347 92 | | |
| Fifty-seventh street, regulating, &c., between Eighth and Eleventh avenues..... | 4,614 68 | | |
| One Hundred and Twentieth street, sewer, between Third avenue and East River..... | 177 39 | | |
| Forty-second street, curb, gutter, &c., between Broadway and Eighth avenue..... | 30 81 | | |
| Forty-ninth street, flagging, between Sixth and Eighth avenues..... | 4 54 | | |
| Sixth avenue, regulating, &c., between Fifty-fourth and Fifty-ninth streets..... | 2,883 27 | | |
| | | 39,606 20 | 240,782 15 |
| Real Estate Purchases. | | | |
| For purchase of two lots in Madison street, for Seventh Precinct Police..... | | 13,300 00 | |
| For purchase of lot in West Tenth street, for Engine Co. No. 29..... | | 5,500 00 | |
| | | | 18,800 00 |
| Rents. | | | |
| Rent of the following premises, viz.: | | | |
| Rear of No. 42 Pike street, for Hose Co. No. 1..... | | 100 00 | |
| No. 209 Hester street, for Hose Co. No. 3..... | | 200 00 | |
| No. 3 Dover do do " 10..... | | 600 00 | |
| No. 380 West Forty-third street, for Hose Co. No. 12..... | | 120 00 | |
| No. 52 Greene street, for Hose Co. No. 19..... | | 300 00 | |
| Corner of Fifth avenue and Twenty-first street, for Hose Co. No. 20..... | | 800 00 | |
| No. 199 Mercer street, for Hose Co. No. 35..... | | 150 00 | |
| No. 28 Ann do do " 38..... | | 900 00 | |
| No. 345 Third avenue, do " 39..... | | 150 00 | |
| No. 10½ Mott street, do " 50..... | | 150 00 | |
| East Fortieth street, between Lexington and Third avenue, for Hose Co. No. 53..... | | 300 00 | |
| No. 10 Theatre alley, for Hose Co. No. 56..... | | 400 00 | |
| Lawrence street, Manhattanville, for Hose Co. No. 59..... | | 200 00 | |
| No. 12 Elm street, for Hose Co. No. 60..... | | 400 00 | |
| No. 21 Henry street, for Engine Co. No. 2..... | | 340 00 | |
| No. 220 Mercer do do " 4..... | | 500 00 | |
| No. 61 Ann do do " 5..... | | 1,250 00 | |
| No. 34 Mangin do do " 17..... | | 300 00 | |
| No. 78 West Fortieth street, for Engine Co. No. 18..... | | 500 00 | |
| No. 3 Temple do do do 20..... | | 500 00 | |
| 4th avenue, near 27th street, for Engine Co. No. 28, and Hose Co. No. 61..... | | 363 00 | |
| No. 153 Franklin street, for Engine Co. No. 30..... | | 350 00 | |
| 100th street, near 10th avenue, do do 32..... | | 250 00 | |
| No. 295 East Broadway, for Hook and Ladder Co. No. 13..... | | 87 50 | |
| Broadway, between 159th and 160th streets, for Hook and Ladder No. 17..... | | 116 67 | |
| No. 202 Centre street, for Exempt Engine Co..... | | 350 00 | |
| No. 253 Spring street, for bell-tower..... | | 150 00 | |
| No. 29 Broad street, for First Precinct Police..... | | 1,000 00 | |
| No. 79 Warren street, for Third do..... | | 1,217 11 | |
| New Bowery, for Fourth do..... | | 1,000 00 | |
| Broadway, cor. of 131st street, for Sub-station Twelfth Precinct Police.. | | 475 00 | |
| Mercer, corner of 4th street, for Fifteenth do do .. | | 1,200 00 | |
| No. 34 West 29th street, for Twenty-first do do .. | | 500 00 | |
| West 47th street, for Twenty-second do do .. | | 300 00 | |
| 86th and 87th sts., bet. 4th and 5th avs., for Twenty-third do do .. | | 700 00 | |
| No. 1 State street, for River Police..... | | 1,000 00 | |
| Carried forward..... | | \$17,219 28 | \$5,158,072 29 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| | | |
|---|-------------|----------------|
| Brought forward..... | \$17,219 28 | \$5,158,072 29 |
| No. 52 Trinity place, for Steamboat and Railroad Squad Police..... | 250 00 | |
| No. 64 Cedar street, for First District Court..... | 1,500 00 | |
| No. 514 Pearl street, for Second do. | 1,800 00 | |
| No. 20 Fourth avenue, for Fourth do. | 150 00 | |
| Grand street, corner of Clinton street, for Fifth District Court. | 550 00 | |
| Broadway, corner 221 street, for Sixth do. do. | 1,350 00 | |
| Corner 86th street and 4th avenue, for Seventh do. do. | 700 00 | |
| Jane street, for Corporation Yard..... | 500 00 | |
| Times building, for Street Department..... | 5,500 00 | |
| No. 19 Chatham street, for City Inspector's Department..... | 2,500 00 | |
| Tryon row, corner Centre street, for do. | 500 00 | |
| Broadway, corner Park place, for Corporation Counsel..... | 750 00 | |
| Tryon row, corner Centre street, for Corporation Attorney..... | 750 00 | |
| Broadway, corner of Chambers street, for Public Administrator..... | 1,600 00 | |
| No. 82 Nassau street, for Law Department..... | 2,000 00 | |
| Tryon row, corner Centre street, for Collector of City Revenue..... | 87 50 | |
| 14th street, bet. 9th and 10th avenues, for Croton Aqueduct Department | 400 00 | |
| No. 134 East 26th street (sub-let by Corporation)..... | 200 00 | |
| Turtle bay, East River, do. | 1,000 00 | |
| No. 79 Willet street, do. | 75 00 | |
| No. 115 Barrow street, do. | 150 00 | |
| No. 1 Rose street..... | 280 00 | |
| Third avenue, between 26th and 27th streets..... | 75 00 | |
| | 39,886 78 | |
| Less two warrants of 1859, canceled..... | 66 00 | |
| | | \$39,820 78 |
| Roads and Avenues. | | |
| For repairs to the following streets and avenues, viz. : | | |
| Second avenue, including stone, sand, &c., and pay of laborers..... | 451 58 | |
| Third do do do do do..... | 5,846 84 | |
| Fourth do do do do do..... | 1,031 52 | |
| Eighth do do do do do..... | 1,070 56 | |
| Tenth do do do do do..... | 2,031 07 | |
| Lexington avenue, do do do do do..... | 1,370 17 | |
| Sixty-ninth street, do do do do do..... | 100 00 | |
| Seventy-ninth street, do do do do do..... | 77 50 | |
| Eighty-third do do do do do..... | 1,852 59 | |
| Eighty-fifth do do do do do..... | 269 95 | |
| Eighty-sixth do do do do do..... | 3,142 46 | |
| Eighty-seventh do do do do do..... | 41 74 | |
| One Hundred and Tenth street, incl. stone, sand, &c., and pay of laborers. | 552 97 | |
| One Hundred and Twenty-fifth street, do do do do do..... | 2,700 56 | |
| One Hundred and Forty-third do do do do do..... | 220 12 | |
| One Hundred and Fifty-fifth do do do do do..... | 245 75 | |
| One Hundred and Fifty-eighth do do do do do..... | 453 50 | |
| One Hundred and Seventy-ninth do do do do do..... | 3,093 45 | |
| Bloomingsdale road, do do do do do..... | 13,860 28 | |
| Kingsbridge road, do do do do do..... | 2,908 29 | |
| Manhattan street, do do do do do..... | 5,817 65 | |
| Harlem lane, do do do do do..... | 1,683 50 | |
| Seventieth street and Fourth avenue, do do do do do..... | 88 97 | |
| Weighing lime-stone chips..... | 16 37 | |
| Tools and repairing..... | 612 59 | |
| Horse and wagon for Superintendent of Roads..... | 470 00 | |
| | | 50,000 00 |
| Roads—Kingsbridge, from Tenth avenue to Kingsbridge. | | |
| Pay of laborers, and for gravel, stone, and lime-stone chips for repairs..... | | 697 04 |
| Removing Obstructions in Streets and Harbor. | | |
| Requisitions of G. W. Smith, Street Commissioner, in accordance with Section 23, Art. 1, of Amended Ordinance, reorganizing the Street Department.... | 600 00 | |
| Removing railroad iron from pier No. 43 to Corporation Yard, foot of Jane street..... | 78 00 | |
| Removing liberty pole from corner of Duane and William streets..... | 30 00 | |
| Carried forward..... | \$708 00 | \$5,248,590 11 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| | | |
|--|----------|----------------|
| Brought forward..... | \$708 00 | \$5,248,590 11 |
| Removing tree in Fifth street, near avenue D..... | 25 00 | |
| Removing derrick from foot of North Moore street..... | 249 15 | |
| Wharfage on derrick at foot of Robinson street..... | 101 25 | |
| | | 1,083 50 |
| Russ Pavement Improvement. | | |
| John Martin, labor, tools, &c., on pavement in Broadway..... | 561 87 | |
| John McGowan, inspector, on pavement in Broadway..... | 61 50 | |
| | | 623 37 |

SALARIES—(Old Appropriation).

| NAME. | TITLE OF OFFICER. | AMOUNT. |
|--------------------------|--|---------------------------|
| Joseph Murphy..... | Foreman, Public Park..... | 67 50 |
| Timothy Collins..... | Keeper, Battery Park..... | 40 50 |
| Andrew Handley..... | do do do..... | 40 50 |
| Michael McCabe..... | do City Hall do..... | 40 50 |
| Maurice Power..... | do do do..... | 40 50 |
| Richard Murphy..... | do Washington do..... | 40 50 |
| Thomas Cook..... | do do do..... | 40 50 |
| Michael Fogarty..... | do Union do..... | 40 50 |
| Edward Hanning..... | do do do..... | 40 50 |
| Mathew Treacey..... | do W. Stuyves't do..... | 40 50 |
| Thomas Holland..... | do do do..... | 40 50 |
| Jacob Boyce..... | do E. Stuyves't do..... | 40 50 |
| John Burns..... | do Tompkins do..... | 40 50 |
| Thomas Willett..... | do Madison do..... | 40 50 |
| Dennis Haley..... | do do do..... | 40 50 |
| Thomas Byrnes..... | Supt. Lands and Places, allowance for horse hire.. | 250 00 |
| B. S. Hedrick..... | Third Clerk to Mayor, balance of salary..... | 8 06 |
| Aaron B. Rollins..... | Water Purveyor, increase of salary..... | 250 00 |
| T. F. Peers..... | Clerk Second District Court..... | 333 33 |
| David Seaman..... | do Fourth do do..... | 333 33 |
| Edward S. McPherson..... | do Fifth do do..... | 333 33 |
| John Decker..... | Chief Engineer, Fire Department..... | 415 00 |
| Henry Rogers..... | Bell Ringer..... | 66 66 |
| William F. Crumwell..... | do..... | 66 66 |
| Patrick Feeney..... | do..... | 66 66 |
| Michael Hays..... | do..... | 66 66 |
| C. Bierfield..... | do..... | 66 66 |
| David H. Hempstead..... | do..... | 66 66 |
| E. M. Conklin..... | do..... | 66 66 |
| John L. Van Wart..... | do..... | 66 66 |
| William Taylor..... | do..... | 66 66 |
| Charles Parkes..... | do..... | 66 66 |
| Griffith Griffiths..... | do..... | 66 66 |
| William H. Landers..... | do..... | 66 66 |
| William H. Swords..... | do..... | 66 66 |
| P. H. Waters..... | do..... | 66 66 |
| C. W. Travers..... | do..... | 32 25 |
| John Murphy..... | do..... | 34 41 |
| Bernard Sweeney..... | do..... | 66 66 |
| John H. Sleight..... | do..... | 66 66 |
| William Simpson..... | do..... | 66 66 |
| Harrison Redfield..... | do..... | 66 66 |
| D. McCauley..... | do..... | 66 66 |
| George Wiebelt..... | do..... | 66 66 |
| James McCusker..... | do..... | 66 66 |
| John F. Sloper..... | do..... | 66 66 |
| John Hart..... | do..... | 66 66 |
| Carried forward..... | | \$4,159 05 \$5,250,296 98 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| NAME. | TITLE OF OFFICER. | AMOUNT. | TOTAL. |
|---|---|-------------|----------------|
| Brought forward | | \$4,159 05 | \$5,250,296 98 |
| Patrick Cunningham | Bell Ringer | 66 66 | |
| William Quinn | do | 66 66 | |
| Charles Baulch | do | 66 66 | |
| Simon Jackson | do | 66 66 | |
| Patrick Dalley | do | 66 66 | |
| Henry E. Allison | do | 66 66 | |
| Edward McCabe | do | 66 66 | |
| F. Bazzoni | do | 66 66 | |
| James Lynch | do | 66 66 | |
| Enoch Smith | do | 66 66 | |
| William Tinkler | do | 66 66 | |
| William Miller | do | 40 86 | |
| George B. Winans | Telegraph Operator | 38 71 | |
| James McHenry | do | 27 95 | |
| Francis Owens | do | 66 66 | |
| T. Halpin | do | 66 66 | |
| Stephen P. Russel | Public Administrator | 312 50 | |
| A. F. Kimmel | Temporary Clerk, Tax Office | 78 00 | |
| John J. Smith | do do | 78 00 | |
| J. H. Hobart Ward | do do | 78 00 | |
| John Hopper | do do | 78 00 | |
| G. M. Dermott | do do | 78 00 | |
| R. H. Jones | do do | 78 00 | |
| William V. Porter | do do | 78 00 | |
| F. H. Pinckney | do do | 78 00 | |
| Henry L. Lounsberry | do do | 78 00 | |
| John R. Lawrence | do do | 78 00 | |
| A. Cooper | do do | 78 00 | |
| Salaries—Legislative Department. | | | 6,303 65 |
| David T. Valentine | Clerk of the Common Council | 3,150 00 | |
| Francis J. Twomey | Deputy Clerk of Board of Aldermen | 1,999 92 | |
| C. B. Woodruff | First Assistant Clerk do | 1,200 00 | |
| Simon Meyers | Second do do do | 1,200 00 | |
| E. W. Taylor | Third do do do | 999 96 | |
| G. A. Valentine | Librarian do | 900 00 | |
| Henry Morford | Reader do | 749 98 | |
| William Hitchman | Engrossing Clerk do | 1,074 96 | |
| Patrick Gallagher | Sergeant-at-Arms do | 799 92 | |
| H. N. Parker | Messenger do | 900 00 | |
| T. P. Smith | Assistant Messenger do | 849 96 | |
| C. T. McClenahan | Clerk Board of Councilmen | 1,999 92 | |
| John A. Towle | Deputy Clerk do | 1,200 00 | |
| James Little | Assisant do do | 416 65 | |
| J. Seymour Mathews | do do do | 583 31 | |
| do | Engrossing do do | 375 00 | |
| James Harper | do do do | 525 00 | |
| Wm. H. Maloney | Second Asst. Engr. Clerk of Board of Councilmen | 450 00 | |
| N. M. Slidell | Sergeant-at-Arms do | 799 92 | |
| George Mountjoy | Reader do | 749 99 | |
| R. T. Entwisle | Doorkeeper do | 499 96 | |
| John E. Greene | Messenger do | 900 00 | |
| James Harper, Jr. | Assistant Messenger do | 499 92 | |
| Henry Smith | Alderman First District | 1,200 00 | |
| Richard Barry | do Second do | 1,200 00 | |
| John T. Henry | do Third do | 1,200 00 | |
| James Bagley | do Fourth do | 1,200 00 | |
| John H. Brady | do Fifth do | 1,200 00 | |
| Michael Tuomey | do Sixth do | 1,200 00 | |
| George Starr | do Seventh do | 1,200 00 | |
| John Russell | do Eighth do | 1,200 00 | |
| Robert Darragh | do Ninth do | 1,200 00 | |
| Charles G. Cornell | do Tenth do | 1,200 00 | |
| Wm. J. Peck | do Eleventh do | 1,200 00 | |
| F. I. A. Boole | do Twelfth do | 1,200 00 | |
| Nicholas Seagrist | do Thirteenth do | 1,200 00 | |
| Gilbert M. Platt | do Fourteenth do | 1,00 00 | |
| Carried forward | | \$39,624 37 | \$5,256,600 63 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| NAME. | TITLE OF OFFICER. | AMOUNT. | TOTAL. |
|--|--|-------------|----------------|
| Brought forward..... | | \$39,624 37 | \$5,256,600 63 |
| James Owens..... | Alderman Fifteenth District..... | 1,200 00 | |
| Terence Farley..... | do Sixteenth do..... | 1,200 00 | |
| Henry W. Genet..... | do Seventeenth do..... | 1,180 00 | |
| Harris Bogart..... | Councilman..... | 1,200 00 | |
| Morgan Jones..... | do..... | 1,200 00 | |
| Joseph Shannon..... | do..... | 1,200 00 | |
| James Burns..... | do..... | 1,200 00 | |
| John Hogan..... | do..... | 1,200 00 | |
| John Baulch..... | do..... | 1,200 00 | |
| John Van Tine..... | do..... | 1,200 00 | |
| F. Rollwagen, Jr..... | do..... | 1,000 00 | |
| Edward Costello..... | do..... | 1,200 00 | |
| John McConnell..... | do..... | 1,200 00 | |
| Thomas G. Hall..... | do..... | 1,200 00 | |
| Joseph L. Perley..... | do..... | 1,200 00 | |
| Samuel T. Munson..... | do..... | 1,200 00 | |
| L. M. Van Wart..... | do..... | 1,200 00 | |
| Alexander L. Shaw..... | do..... | 1,200 00 | |
| Cornelius W. Campbell..... | do..... | 1,158 00 | |
| Pierre C. Kane..... | do..... | 1,200 00 | |
| Abraham Lent..... | do..... | 1,200 00 | |
| Jonathan T. Trotter..... | do..... | 1,200 00 | |
| Charles McCarthy..... | do..... | 1,200 00 | |
| Daniel Townsend..... | do..... | 1,200 00 | |
| Charles C. Pinckney..... | do..... | 1,200 00 | |
| Ira A. Allen..... | do..... | 1,200 00 | |
| Charles N. Decker..... | do..... | 1,200 00 | |
| Salaries—Mayor's Office. | | | 71,962 37 |
| Fernando Wood..... | Mayor..... | 5,000 00 | |
| J. C. Burnham..... | First Marshal..... | 1,500 00 | |
| G. W. Hinchman..... | Second do..... | 1,300 00 | |
| J. B. Auld..... | Chief Clerk..... | 1,500 00 | |
| G. F. Thompson..... | First Assistant Clerk..... | 1,500 00 | |
| C. E. Baldwin..... | Second do do..... | 1,200 00 | |
| E. Timpson..... | Third do do..... | 1,000 00 | |
| Salaries—Department of Finance. | | | 13,000 00 |
| Robert T. Haws..... | Comptroller..... | 5,000 00 | |
| William E. Warren..... | Deputy Comptroller..... | 3,500 00 | |
| William Allen..... | Clerk to do..... | 3,000 00 | |
| W. H. Dikeman..... | Stock Clerk..... | 1,700 00 | |
| H. P. Bostwick..... | General Book-keeper..... | 1,500 00 | |
| Richard A. Storrs..... | Assistant do..... | 1,200 00 | |
| Henry J. Storrs..... | General Clerk..... | 1,000 00 | |
| Samuel E. Sellon..... | Do..... | 166 66 | |
| Charles H. Carr..... | Do..... | 416 67 | |
| D. Phoenix Smith..... | Do..... | 1,000 00 | |
| Albert C. Price..... | Messenger..... | 800 00 | |
| Edward V. Price..... | Auditor of Accounts..... | 3,500 01 | |
| David Groesbeck..... | First Assistant Auditor of Accounts..... | 1,525 00 | |
| William Kellock..... | Second do do..... | 1,058 21 | |
| William H. Cross..... | Book-keeper, Auditing Bureau..... | 1,200 00 | |
| William H. Field..... | General Clerk..... | 1,000 00 | |
| Charles H. Carr..... | Do..... | 583 35 | |
| William Gray..... | Do..... | 799 98 | |
| Joseph C. Pinckney..... | Clerk of Arrears..... | 2,000 00 | |
| Phineas H. Kingsland..... | First Assistant Clerk of Arrears..... | 1,200 00 | |
| James W. Dominick..... | Second do do..... | 1,200 00 | |
| Cornelius H. Whittaker..... | Third do do..... | 1,000 00 | |
| Charles D. Birdseye..... | Fourth do do..... | 1,000 00 | |
| Joseph P. Boyce..... | Fifth do do..... | 966 66 | |
| James M. Boyd..... | Redemption Clerk..... | 1,000 00 | |
| John J. Davies..... | General Clerk..... | 666 67 | |
| Carried forward..... | | \$37,983 31 | \$5,341,563 00 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| NAME. | TITLE OF OFFICER. | AMOUNT. | TOTAL. |
|------------------------------------|--|-------------|----------------|
| Brought forward..... | | \$37,983 31 | \$5,341,563 00 |
| B. J. Malone..... | General Clerk..... | 166 67 | |
| Thomas C. Holland..... | do..... | 116 67 | |
| William J. Girvan..... | Messenger, acting General Clerk..... | 700 00 | |
| Mathew Miller..... | Messenger..... | 800 00 | |
| Michael McGowan..... | do..... | 583 33 | |
| George H. Franklin..... | Collector of City Revenue..... | 4,291 25 | |
| William S. Davison..... | Superintendent of Market Rents and Fees..... | 2,000 02 | |
| William W. Burnham..... | Clerk to Collector of City Revenue..... | 1,200 00 | |
| Lewis J. Kirk..... | Deputy do do..... | 1,200 00 | |
| Porter G. Sherman..... | Do do do..... | 1,200 00 | |
| Matthew D. Greene..... | Do do do..... | 1,163 33 | |
| Matthew C. Fordham..... | Do do do..... | 1,200 00 | |
| Adam Saunders..... | do do do..... | 1,000 01 | |
| James E. Van Cleef..... | do do do..... | 686 65 | |
| Joseph Alden..... | do do do..... | 333 36 | |
| James M. Thompson..... | do do do..... | 1,000 01 | |
| Asa Butman..... | do do do..... | 1,000 01 | |
| John Pickford, Jr..... | Manure Inspector..... | 939 00 | |
| James M. Odell..... | do..... | 939 00 | |
| John W. Hunt..... | do..... | 939 00 | |
| William Carlock..... | do..... | 939 00 | |
| Lawrence Harney..... | do..... | 939 00 | |
| Morris Friedsam..... | do..... | 939 00 | |
| Minard Thresher..... | do..... | 939 00 | |
| George Donaldson..... | do..... | 939 00 | |
| Michael McLaughlin..... | do..... | 939 00 | |
| Franklin Marsh..... | do..... | 939 00 | |
| John G. Seeley..... | do..... | 939 00 | |
| William P. O'Brien..... | do..... | 939 00 | |
| James Kelly..... | Receiver of Taxes..... | 4,000 00 | |
| John P. Hone..... | Deputy Receiver of Taxes..... | 2,500 00 | |
| Alfred Vredenburgh..... | First Clerk to Receiver of Taxes..... | 2,000 00 | |
| Justin H. Howard..... | Second do do..... | 1,200 00 | |
| W. G. McLaughlin..... | Third do do..... | 1,200 00 | |
| Henry B. Cook..... | Fourth do do..... | 1,200 00 | |
| James S. Combes..... | Fifth do do..... | 1,200 00 | |
| John S. Vredenburgh..... | Sixth do do..... | 1,200 00 | |
| Nelson D. Thayer..... | Clerk to Deputy Receiver of Taxes..... | 1,200 00 | |
| Peter Fargis..... | Messenger..... | 700 00 | |
| Jeremiah J. Dickenson..... | First Assistant Messenger..... | 782 50 | |
| Dayton Britton..... | Temporary Clerk..... | 234 00 | |
| Isaac O. Hunt..... | do..... | 234 00 | |
| H. S. Lounsberry..... | do..... | 339 00 | |
| F. H. Pinckney..... | do..... | 339 00 | |
| Joseph B. Pollock..... | do..... | 234 00 | |
| H. A. Rowland..... | do..... | 234 00 | |
| John T. Smith..... | do..... | 339 00 | |
| J. H. Hobart Ward..... | do..... | 339 00 | |
| A. F. Kimmell..... | do..... | 105 00 | |
| W. V. Porter..... | do..... | 105 00 | |
| J. Hopper..... | do..... | 105 00 | |
| A. Cooper..... | do..... | 105 00 | |
| R. H. Jones..... | Extra Temporary Clerk..... | 87 00 | |
| Geo. M. Dennett..... | do do..... | 84 00 | |
| J. R. Lawrence..... | do do..... | 33 00 | |
| Andrew V. Stout..... | Chamberlain..... | 2,760 40 | |
| Nathan C. Platt..... | do..... | 1,789 60 | |
| H. A. Ovington..... | | 750 00 | |
| Thomas Pictou..... | | 600 00 | |
| | | | 93,871 12 |
| Salaries—Street Department. | | | |
| Gustavus W. Smith..... | Street Commissioner..... | 5,000 00 | |
| Mansfield Lovell..... | Deputy do..... | 2,500 00 | |
| Henry F. Kent..... | Chief Clerk..... | 2,000 00 | |
| Augustus Purdy..... | Contract Clerk..... | 2,000 00 | |
| Carried forward..... | | \$11,500 00 | \$5,435,434 12 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| NAMES. | TITLE OF OFFICER. | AMOUNT. | TOTAL. |
|----------------------------|---|-------------|----------------|
| Brought forward..... | | \$11,500 00 | \$5,435,434 12 |
| Charles M. Livingston..... | Book-keeper..... | 2,000 00 | |
| Robert H. Clifford..... | Assistant Book-keeper..... | 1,500 00 | |
| Otto Sackersdorf..... | Map Clerk..... | 1,200 00 | |
| William L. Ely..... | First General Clerk..... | 1,528 42 | |
| John B. Cozzens..... | Second do..... | 500 00 | |
| Lewis R. Ryers..... | do. do..... | 717 53 | |
| Lewis R. Ryers..... | Third do..... | 500 00 | |
| William C. O'Brien..... | do. do..... | 717 53 | |
| William C. O'Brien..... | Fourth do..... | 416 65 | |
| Frederick J. Byrnes..... | do. do..... | 595 33 | |
| John R. Vandervoort..... | Fifth do..... | 384 39 | |
| John Bagley..... | do. do..... | 233 86 | |
| William G. Hart..... | do. do..... | 391 04 | |
| Charles O. Richardson..... | Messenger..... | 1,000 00 | |
| Edgar A. Trotter..... | Assistant Messenger..... | 161 29 | |
| Oscar C. Whedon..... | do. do..... | 588 71 | |
| Edward Kelly..... | do. do..... | 500 00 | |
| Edward Ewen..... | Superintendent Street Improvements..... | 2,129 83 | |
| William A. Poor..... | First Clerk to do..... | 1,500 00 | |
| M. P. O'Brien..... | Second do. do..... | 245 16 | |
| D. H. Printup..... | do. do. do..... | 954 84 | |
| Robert H. Osgood..... | Third do. do. do..... | 297 21 | |
| Alfred Seabring..... | do. do. do..... | 702 79 | |
| Billings Drake..... | Fourth do. do..... | 1,000 00 | |
| Alexander Ward..... | Inspector of Sidewalks..... | 232 26 | |
| Joseph Hilton..... | do. do..... | 896 67 | |
| Robert Earle..... | Superintendent of Wharves..... | 1,783 26 | |
| George White..... | do. do..... | 216 74 | |
| Samuel H. P. Meigs..... | Clerk to do..... | 800 00 | |
| E. W. Noyes..... | do. do..... | 400 00 | |
| Henry L. Southard..... | Superintendent of Roads..... | 281 59 | |
| John McQuade..... | do. do..... | 1,718 41 | |
| Azael Freeman..... | Clerk to do. do..... | 174 18 | |
| Joseph Brennan..... | do. do. do..... | 148 87 | |
| Enos McMullin..... | do. do. do..... | 448 93 | |
| Thomas Byrnes..... | Superintendent of Lands and Places..... | 2,000 00 | |
| William Gayte..... | Superintendent of Lamps and Gas..... | 2,000 00 | |
| Stephen McCormick..... | Clerk to Superintendent of Lamps and Gas..... | 1,200 00 | |
| Jonathan Purdy..... | Superintendent Repairs and Supplies..... | 2,000 00 | |
| Oscar B. Fletcher..... | Assistant Superintendent Repairs and Supplies..... | 1,230 41 | |
| Thomas J. Worman..... | Inspector of Small Repairs..... | 160 00 | |
| Edward J. Maloy..... | do do..... | 622 50 | |
| Alexander Frear..... | do do..... | 490 00 | |
| William Murray..... | First Clerk to Superintendent Repairs and Supplies..... | 1,200 00 | |
| Benson McGown..... | Second do do do..... | 421 46 | |
| C. W. Ridley..... | do do do do..... | 359 19 | |
| John Richardson..... | Deputy Superintendent Repairs and Supplies..... | 2,000 00 | |
| Marvin T. Rodman..... | Clerk to Dep. Superintendent Repairs and Supplies..... | 1,200 00 | |
| John Houghtaling..... | do do do..... | 1,000 00 | |
| Charles B. Arcularius..... | do do do..... | 333 30 | |
| John Dymond..... | do do do..... | 466 70 | |
| George W. Roome..... | Keeper of City Hall..... | 1,145 76 | |
| John Y. Savage..... | Regulator of Public Clocks..... | 458 28 | |
| John B. Leverich..... | Superintendent of Fire Apparatus..... | 916 63 | |
| Charles A. Gray..... | First Clerk to Chief Engineer..... | 983 19 | |
| George T. Alker..... | Second Clerk to do..... | 177 41 | |
| Alexander V. Davison..... | do do do..... | 805 78 | |
| James R. Mount..... | Foreman Corporation Yard..... | 177 41 | |
| Daniel Donnovan..... | do do do..... | 805 78 | |
| John Ketchum..... | Inspector of Incumbrances on Streets..... | 897 26 | |
| Charles J. Dougherty..... | do do do..... | 165 00 | |
| Francis Dayton..... | do do do..... | 711 25 | |
| Francis Dayton..... | do Incumbrances on Wharves..... | 183 00 | |
| Abraham D. Carlock..... | do do do..... | 714 26 | |
| Stephen Cornell..... | do do do..... | 183 00 | |
| Patrick McGinness..... | do do do..... | 610 10 | |
| P. McLaughlin..... | do do do..... | 104 16 | |
| Carried forward..... | | \$64,078 31 | \$5,435,434 12 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| NAME. | TITLE OF OFFICER. | AMOUNT. | TOTAL. |
|---|---|-------------|----------------|
| Brought forward..... | | \$64,078 31 | \$5,435,434 12 |
| Benjamin T. Rhodes..... | General Foreman Bureau of Wharves..... | 522 00 | |
| Joseph Murphy..... | Foreman Bureau of Lands and Places..... | 717 50 | |
| Timothy Collins..... | Keeper Battery..... | 154 50 | |
| John Burns..... | do do..... | 354 00 | |
| A. Handly..... | do do..... | 99 00 | |
| James Maloney..... | do do..... | 276 00 | |
| Michael Fogarty..... | do Union Park..... | 430 50 | |
| Edward Hanning..... | do do..... | 430 50 | |
| John Burns..... | Keeper, Tompkins Park..... | 76 50 | |
| Patrick Levy..... | do do..... | 813 50 | |
| John Boyce..... | do do..... | 854 00 | |
| Michael McCabe..... | do City Hall Park..... | 154 50 | |
| Chas. F. Bogert..... | do do..... | 276 00 | |
| Maurice Powers..... | do do..... | 136 50 | |
| Alexander Synatt..... | do do..... | 265 50 | |
| Thomas Cook..... | do Washington Park..... | 430 50 | |
| Richard Murphy..... | do do..... | 154 50 | |
| Wright Carpenter..... | do do..... | 276 00 | |
| Thomas Willett..... | do Madison Park..... | 93 00 | |
| Michael Hughes..... | do do..... | 337 50 | |
| Dennis Haley..... | do do..... | 117 00 | |
| Michael McCullough..... | do do..... | 313 50 | |
| Thomas Holland..... | do Stuyvesant Park..... | 99 00 | |
| John Carr..... | do do..... | 331 50 | |
| Michael Tracey..... | do do..... | 99 00 | |
| Joseph Wagner..... | do do..... | 331 50 | |
| John Boyce..... | do do..... | 76 50 | |
| John W. Kimmins..... | Inspector of Oil..... | 188 00 | |
| B. S. Adams..... | do..... | 482 00 | |
| William J. Van Zant..... | Inspector of Oil Lamps..... | 144 00 | |
| James Townley..... | do..... | 526 00 | |
| Francis Stacom..... | do..... | 196 00 | |
| A. J. Plumb..... | do..... | 472 00 | |
| Edward Kenny..... | do..... | 670 00 | |
| Nelson Crawford..... | do..... | 670 00 | |
| Ira Fowler..... | do..... | 670 00 | |
| Owen Daley..... | do..... | 144 00 | |
| Jacob Acorn..... | do..... | 526 00 | |
| Salaries—Croton Aqueduct Department. | | | 75,995 31 |
| Myndert Van Schaick..... | President..... | 205 48 | |
| do..... | Accountant..... | 48 68 | |
| Thomas Stephens..... | President..... | 2,157 53 | |
| do..... | Accountant..... | 503 84 | |
| Thomas B. Tappen..... | Commissioner..... | 3,000 00 | |
| do..... | Accountant..... | 148 08 | |
| Alfred W. Craven..... | Chief Engineer..... | 5,000 00 | |
| John C. Winder..... | Assistant Engineer..... | 1,087 50 | |
| B. S. Church..... | do do..... | 382 50 | |
| Henry L. Robertson..... | Clerk to President..... | 1,400 00 | |
| Alexander F. Dodge..... | Contract Clerk..... | 1,200 00 | |
| Revo C. Hance..... | Water Registrar..... | 1,500 00 | |
| Aaron B. Rollins..... | Water Purveyor..... | 2,500 00 | |
| William Fardon..... | Clerk to Water Registrar..... | 1,000 00 | |
| William V. Le Count..... | do do..... | 1,000 00 | |
| Jacob F. Howard..... | do do..... | 1,000 00 | |
| Gilbert H. White..... | do do..... | 1,000 00 | |
| Seymour V. Moody..... | do do..... | 1,000 00 | |
| C. R. Fleet..... | do do..... | 1,000 00 | |
| John B. McKean..... | do do..... | 1,000 00 | |
| Peter D. De Forest..... | do Water Purveyor..... | 1,000 00 | |
| James Reed..... | do do..... | 1,000 00 | |
| John J. Concklin..... | Messenger..... | 700 00 | |
| W. H. Concklin..... | do Engineer's Office..... | 360 00 | |
| Matthew D. Greene..... | Superintendent Railroads..... | 96 77 | |
| Carried forward..... | | | 29,269 78 |
| | | | \$5,540,699 21 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| NAME. | TITLE OF OFFICER. | AMOUNT. | TOTAL. |
|--|---------------------------------------|-------------|-------------|
| Brought forward | | | \$5,540,699 |
| Salaries—Law Department. | | | |
| Greene C. Bronson | Corporation Counsel | \$10,000 00 | |
| do | For Clerk hire | 8,000 00 | |
| George H. Purser | Corporation Attorney | 97 22 | |
| George C. Genet | do | 4,902 70 | |
| James D. McGregor | First Clerk to Corporation Attorney | 104 16 | |
| John M. Harrington | do do do | 1,333 26 | |
| Louis Worrall | Second Clerk do do | 416 65 | |
| J. Daggett Hunt | do do do | 708 32 | |
| James O'Donnell | Messenger | 249 96 | |
| Thomas C. Fields | Public Administrator | 30 90 | |
| Stephen P. Russell | do | 906 60 | |
| | | | 26,749 |
| Salaries—City Inspector's Department. | | | |
| Daniel E. Delavan | City Inspector | 4,999 94 | |
| W. R. W. Chambers | First Clerk | 1,500 00 | |
| Alfred T. Dusenbury | Second Clerk | 1,200 00 | |
| William M. Judson | Messenger | 66 66 | |
| A. D. Carlock | do | 96 76 | |
| Thomas J. Girvan | do | 636 52 | |
| George W. Gibbons | Second Messenger | 699 98 | |
| Cyrus Ramsay | Register of Records | 1,200 00 | |
| Thomas N. Carr | Clerk | 1,000 00 | |
| S. W. Manwaring | Burial Permit Clerk | 799 96 | |
| George B. Hall | Recording do | 799 96 | |
| Richard C. Downing | Superintendent of Sanitary Inspection | 2,500 00 | |
| Samuel L. Titus | First Clerk | 416 64 | |
| Samuel J. Webster | do do | 833 28 | |
| Thomas H. Walawright | Second Clerk | 999 99 | |
| Isaac E. White | Complaint Clerk | 850 08 | |
| James O'Neill | Ticket do | 850 08 | |
| Amos Upham | Pay-roll do | 50 00 | |
| Oliver Greene | do do | 550 00 | |
| Julius Johnson | Inspector of Meats | 999 97 | |
| John Wright | Deputy do | 900 00 | |
| George Goodheart | do do | 900 00 | |
| Henry Haight | do do | 900 00 | |
| William H. Mansfield | do do | 900 00 | |
| James Malone | do do | 75 00 | |
| Edward Farrance | do do | 825 00 | |
| D. Power | do do | 75 00 | |
| James Thurber | do do | 825 00 | |
| Charles Wilmott | do do | 232 50 | |
| Eugene Ward | do do | 667 50 | |
| John Conly | Street Inspector, 1st Ward | 939 00 | |
| Hiram Corwin | do 2d " | 939 00 | |
| Thomas McCarty | do 3d " | 111 00 | |
| Joseph De Costa | do 3d " | 822 00 | |
| Daniel Donovan | do 4th " | 78 00 | |
| Jeremiah Healy | do 4th " | 861 00 | |
| Charles Banta | do 5th " | 939 00 | |
| Ennis Geraghty | do 6th " | 90 00 | |
| Thomas Walsh | do 6th " | 849 00 | |
| Alfred Palmer | do 7th " | 78 00 | |
| Francis J. Hawks | do 7th " | 486 00 | |
| C. Hartnety | do 7th " | 375 00 | |
| John Forshay | do 8th " | 939 00 | |
| H. H. Cargill | do 9th " | 939 00 | |
| Jesse S. Sickles | do 10th " | 939 00 | |
| John H. Baxter | do 11th " | 939 00 | |
| John McQuade | do 12th " | 129 00 | |
| Edward Genet | do 12th " | 786 00 | |
| George Patterson | do 13th " | 81 00 | |
| Carried forward | | \$38,668 82 | \$5 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| NAME. | TITLE OF OFFICER. | AMOUNT. | TOTAL. |
|---------------------|-------------------------------------|-------------|----------------|
| Brought forward. | | \$36,668 82 | \$5,567,448 98 |
| Michael Kerrigan. | Street Inspector 13th Ward. | \$858 00 | |
| Owen Gallagher. | do 14th " | 201 00 | |
| Thomas McGuire. | do 14th " | 738 00 | |
| Thomas H. Dilks. | do 15th " | 939 00 | |
| George A. Bleakley. | do 16th " | 939 00 | |
| Elisha Kingsland. | do 17th " | 939 00 | |
| Daniel O'Neill. | do 18th " | 939 00 | |
| William McManus. | do 19th " | 111 00 | |
| Patrick Russell. | do 19th " | 828 00 | |
| Thomas Kiernan. | do 20th " | 939 00 | |
| I. C. Ferris. | do 21st " | 939 00 | |
| Mathias Goetzells. | do 22d " | 939 00 | |
| George H. E. Lynch. | Keeper Jane street Yard. | 783 00 | |
| Thomas Reiley. | Assistant do do | 626 00 | |
| Thomas Asten. | Keeper Rivington street Yard. | 65 00 | |
| Andrew Bleakley. | do do do | 718 00 | |
| William Griffin. | Assistant do do | 626 00 | |
| Noah B. Stokely. | Health Warden, 1st Ward. | 1,098 00 | |
| Richard L. Gilbert. | do 2d " | 1,098 00 | |
| Amos Stookey. | do 3d " | 963 00 | |
| James White. | do 4th " | 93 00 | |
| Patrick O'Neill. | do 4th " | 1,005 00 | |
| James Lawrence. | do 5th " | 1,098 00 | |
| Bernard Maloney. | do 6th " | 1,098 00 | |
| Patrick Corcoran. | do 7th " | 1,098 00 | |
| Walter W. Adams. | do 8th " | 456 00 | |
| William Delamater. | do 8th " | 624 00 | |
| Samuel Reed. | do 9th " | 1,098 00 | |
| John Slowey. | do 10th " | 1,098 00 | |
| Thomas Abbott. | do 11th " | 1,098 00 | |
| Henry J. Walsh. | do 12th " | 1,098 00 | |
| Jacob Bennett. | do 13th " | 1,098 00 | |
| John Cavanagh. | do 14th " | 1,098 00 | |
| John S. Vreeland. | do 15th " | 1,098 00 | |
| John Glastater. | do 16th " | 1,098 00 | |
| Thomas Wallace. | do 17th " | 1,098 00 | |
| Devine H. Coles. | do 18th " | 1,098 00 | |
| James Cole. | do 19th " | 182 00 | |
| Francis A. Thomas. | do 19th " | 966 00 | |
| Stephen Munn. | do 20th " | 1,098 00 | |
| B. B. Chappell. | do 21st " | 1,098 00 | |
| Henry Murray. | do 22d " | 351 00 | |
| John Wilson. | do 22d " | 747 00 | |
| Nicholas Fannin. | Superintendent of Scavenger Docks | 1,098 00 | |
| James Irving. | do Markets. | 1,999 96 | |
| Thomas A. Bancker. | Clerk to Superintendent of Markets. | 288 91 | |
| Edward Sanford. | do do do | 501 04 | |
| John S. Austin. | Clerk Washington Market. | 998 50 | |
| William H. Johnson. | Deputy Clerk Washington Market. | 798 96 | |
| John A. Costa. | Clerk Fulton do | 900 00 | |
| George W. Isaacs. | Deputy Clerk Fulton do | 62 50 | |
| John H. Starr. | do do do | 687 50 | |
| William W. Monks. | Clerk Catharine do | 732 00 | |
| Leonidas Osborne. | do Jefferson do | 732 00 | |
| Joseph Alden. | do Clinton do | 438 00 | |
| D. W. Forshay. | do do do | 294 00 | |
| E. Shine. | do Essex do | 62 00 | |
| Henry La Rue. | do do do | 670 00 | |
| Matthew Tuomey. | do Centre do | 732 00 | |
| Peter Pettit. | do Union do | 670 00 | |
| James Conway. | do do do | 62 00 | |
| Henry Marshall. | do Tompkins do | 732 00 | |
| John H. Starin. | do Franklin do | 90 00 | |
| Thomas Coady. | do do do | 183 00 | |
| J. Battersbury. | do do do | 268 50 | |
| John Nugent. | do Gouverneur do | 46 50 | |
| Jacob Boyle. | do do do | 502 50 | |
| Carried forward. | | | 88,360 69 |
| | | | \$5,655,809 67 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| NAME. | TITLE OF OFFICER. | AMOUNT. | TOTAL. |
|--|---|-------------|----------------|
| Brought forward..... | | | \$5,655,809 67 |
| Salaries—Commissioners of Health. | | | |
| Jedediah Miller..... | Health Commissioner..... | 3,000 00 | |
| William B. Rockwell..... | Resident Physician..... | 199 23 | |
| Lewis A. Sayre..... | do..... | 1,050 77 | 4,250 00 |
| Salaries—Fire Department. | | | |
| Henry H. Howard..... | Chief Engineer..... | 666 67 | |
| John Decker..... | do..... | 3,916 63 | |
| Charles P. Knapp..... | Clerk to Fire Commissioners..... | 799 82 | |
| R. P. H. Abell..... | do do do..... | 640 79 | |
| David Theall..... | Messenger..... | 799 82 | |
| Michael Eichell..... | Fire Warden..... | 151 37 | |
| William Miller..... | do..... | 56 93 | |
| Louis J. Meeks..... | do..... | 208 30 | |
| George C. Brown..... | do..... | 208 30 | |
| William H. McDonough..... | do..... | 208 30 | |
| John S. Clayton..... | do..... | 151 37 | |
| William Brandon..... | do..... | 56 93 | |
| John Downey..... | do..... | 208 30 | |
| James M. McGregor..... | do..... | 151 37 | |
| Samuel Curry..... | do..... | 56 93 | |
| John Clements..... | do..... | 208 30 | |
| Enoch Smith..... | do..... | 208 30 | |
| Stephen Halleck..... | do..... | 208 30 | |
| Samuel Cheshire..... | do..... | 208 30 | |
| R. B. Sanderson..... | do..... | 291 66 | |
| John J. Tindale..... | Clerk of Fire Wardens..... | 333 30 | |
| A. D. Carlock..... | Telegraph Operator..... | 49 46 | |
| George B. Winans..... | do..... | 683 81 | |
| Francis Owens..... | do..... | 733 27 | |
| John R. Flynn..... | do..... | 159 13 | |
| Thomas Halpin..... | do..... | 574 13 | |
| Jonas N. Phillips..... | Superintendent of Buildings..... | 1,458 31 | |
| James M. McGregor..... | Deputy Superintendent of Buildings..... | 1,166 62 | |
| J. Milton Smith..... | Inspector of Buildings..... | 583 31 | |
| Robert Taylor..... | do..... | 583 31 | |
| John Moore..... | do..... | 583 31 | |
| George A. Harriott..... | do..... | 583 31 | |
| Andrew Owens..... | do..... | 583 31 | |
| Peter Tostevin..... | do..... | 583 31 | |
| Charles K. Hyde..... | do..... | 583 31 | |
| Walter W. Adams..... | do..... | 583 31 | |
| Walter L. Cassin..... | Clerk to Superintendent of Buildings..... | 525 00 | |
| George Bevins..... | Bell-ringer..... | 139 24 | |
| William F. Crumwell..... | do..... | 674 95 | |
| Patrick Feeney..... | do..... | 674 95 | |
| W. A. Waterbury..... | do..... | 370 07 | |
| Michael Hays..... | do..... | 304 99 | |
| William B. Belsh..... | do..... | 32 00 | |
| Charles Bierfield..... | do..... | 642 95 | |
| David H. Hempstead..... | do..... | 674 95 | |
| E. M. Conklin..... | do..... | 674 95 | |
| J. L. Van Wart..... | do..... | 674 95 | |
| William Taylor..... | do..... | 674 95 | |
| Charles Parkes..... | do..... | 674 95 | |
| Griffith Griffiths..... | do..... | 674 95 | |
| William Miller..... | do..... | 37 63 | |
| William H. Landers..... | do..... | 637 32 | |
| John H. Forman..... | do..... | 37 63 | |
| William H. Swords..... | do..... | 637 32 | |
| P. H. Waters..... | do..... | 674 95 | |
| W. W. Tinkler..... | do..... | 217 73 | |
| Samuel H. Waugh..... | do..... | 122 31 | |
| Carried forward..... | | \$29,010 14 | \$5,680,059 67 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| NAME. | TITLE OF OFFICER. | AMOUNT. | TOTAL. |
|---------------------|-------------------------------------|-------------|----------------|
| Brought forward | | \$29,010 14 | \$5,660,059 67 |
| John H. Sleight | Bell-ringer | 674 95 | |
| Daniel Curry | do | 33 87 | |
| William Timpson | do | 641 08 | |
| Harrison Redfield | do | 674 95 | |
| Charles Baulch | do | 674 95 | |
| George Wiebelt | do | 674 95 | |
| Christian Seaman | do | 35 75 | |
| James McCusker | do | 639 20 | |
| S. A. Morrison | do | 127 95 | |
| John Hart | do | 674 95 | |
| David Fenton | do | 80 45 | |
| John M. Elcheil | do | 78 45 | |
| John W. Garside | do | 370 07 | |
| D. McCauley | do | 304 99 | |
| Simon Jackson | do | 674 95 | |
| Uriah W. Wenman | do | 370 07 | |
| Patrick Dailey | do | 304 99 | |
| Henry E. Allison | do | 674 95 | |
| John F. Sloper | do | 674 95 | |
| F. Bazzoni | do | 674 95 | |
| William Quinn | do | 596 50 | |
| Patrick Cunningham | do | 594 50 | |
| James Lynch | do | 674 95 | |
| Henry Rogers | do | 535 71 | |
| Samuel McKinley | do | 286 00 | |
| Bernard M. Sweeny | do | 552 64 | |
| Edward McCabe | do | 547 00 | |
| C. W. Travers | do | 266 64 | |
| Enoch Smith | do | 91 58 | |
| | Salaries—Board of Assessors. | | 42,217 08 |
| Jacob F. Oakley | Assessor | 2,000 00 | |
| Charles McNeil | do | 2,000 00 | |
| William A. Dooley | do | 2,000 00 | |
| Walter S. Pinckney | Clerk to Board | 1,000 00 | |
| | Salaries—City Courts. | | 7,000 00 |
| Thomas Stewart | Justice First District Court | 3,000 00 | |
| Isaac B. Batchelor | Clerk do do | 1,999 94 | |
| Arthur Keating | Officer do do | 799 94 | |
| Thomas Burns | Do do do | 799 94 | |
| Charles Sweeney | Justice Second do | 3,000 00 | |
| Thomas F. Peers | Clerk do do | 1,999 96 | |
| Charles Neary | Officer do do | 799 93 | |
| John McIntyre | Do do do | 799 93 | |
| W. H. Dusenbury | Justice Third do | 3,000 00 | |
| W. E. Smith, Jr. | Clerk do do | 1,999 92 | |
| John Donohoe | Officer do do | 799 92 | |
| William Spaulding | Do do do | 799 92 | |
| William H. Van Cott | Justice Fourth do | 3,000 00 | |
| David Seaman | Clerk do do | 1,999 95 | |
| Emil Lippman | Officer do do | 799 92 | |
| Thomas Van Cott | Do do do | 799 92 | |
| Charles K. Smith | Justice Fifth do | 3,000 00 | |
| Edward S. McPherson | Clerk do do | 1,999 95 | |
| George Stringham | Officer do do | 799 92 | |
| John B. Mitchell | Do do do | 466 62 | |
| P. Tracy | Do do do | 333 30 | |
| Theodore J. Fonda | Justice Sixth do | 3,000 00 | |
| John Walte | Clerk do do | 1,999 92 | |
| William Maskerson | Officer do do | 799 92 | |
| Charles Ferber | Do do do | 799 92 | |
| C. W. Van Voorhis | Justice Seventh do | 3,000 00 | |
| Michael McCann | Clerk do do | 1,999 92 | |
| Carried forward | | \$44,598 66 | \$5,709,276 75 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| NAME. | TITLE OF OFFICER. | AMOUNT. | TOTAL |
|------------------------------------|--|-------------|----------------|
| Brought forward..... | | \$45,598 66 | \$5,709,276 75 |
| Valentine Koon..... | Officer Seventh District Court..... | 799 92 | |
| Michael Halloran..... | Do do do..... | 799 92 | |
| James H. Welsh..... | Justice City Hall Police Court..... | 972 20 | |
| M. N. Jones..... | Clerk do do..... | 673 80 | |
| J. J. Reilly..... | Assistant Clerk do..... | 472 66 | |
| Barnabas W. Osborne..... | Justice First District do..... | 972 20 | |
| James H. Welsh..... | Do do do..... | 1,361 08 | |
| Michael Connolly..... | Do do do..... | 972 20 | |
| Richard Kelly..... | Do do do..... | 1,361 08 | |
| John D. Lindon..... | Clerk do do..... | 673 80 | |
| M. N. Jones..... | Do do do..... | 1,166 62 | |
| John Lalor..... | Do do do..... | 673 80 | |
| Thomas W. Murray..... | Clerk do do..... | 1,166 62 | |
| E. H. Dominick..... | Assistant Clerk First District Police Court..... | 1,323 30 | |
| John J. Reilly..... | do do do do..... | 850 64 | |
| William J. A. McGrath..... | do do do do..... | 1,323 30 | |
| Francis Spicer..... | Index do do..... | 779 92 | |
| F. A. Hartman..... | Interpreter do do..... | 750 00 | |
| E. D. Pepper..... | Clerk do do..... | 21 50 | |
| John Quackenbush..... | Justice Second District Police Court..... | 2,333 28 | |
| Michael Connolly..... | do do do..... | 1,361 08 | |
| Richard Kelly..... | do do do..... | 972 20 | |
| James M. Murray..... | Clerk do do..... | 1,840 42 | |
| Thomas W. Murray..... | do do do..... | 673 80 | |
| John D. Lindon..... | do do do..... | 1,166 62 | |
| Edward M. Skidmore..... | Assistant Clerk do..... | 1,323 30 | |
| Charles M. Vandervoort..... | do do do..... | 1,323 30 | |
| Charles Miller..... | Interpreter Second do..... | 500 00 | |
| Conrad Reup..... | do do do..... | 125 00 | |
| A. Schleicher..... | do do do..... | 125 00 | |
| Matthew T. Brennan..... | Justice Third do..... | 2,333 28 | |
| James R. Steers..... | do do do..... | 2,333 28 | |
| William B. Rockwell..... | Clerk do do..... | 1,840 42 | |
| James Steers..... | do do do..... | 1,840 42 | |
| James E. Kerrigan..... | Assistant Clerk Third do..... | 1,323 30 | |
| George W. Riblet..... | do do do..... | 1,323 30 | |
| Francis Kraft..... | Interpreter do do..... | 750 00 | |
| J. Sherman Brownell..... | Justice Fourth do..... | 2,333 28 | |
| Barnabas W. Osborne..... | do do do..... | 1,361 08 | |
| William Dodge..... | Clerk do do..... | 1,840 42 | |
| John Lalor..... | do do do..... | 1,166 62 | |
| James M. Byrne..... | Assis't Clerk Fourth do..... | 1,174 62 | |
| George F. C. Dohrenwend..... | Interpreter do do..... | 750 00 | 99,827 54 |
| Stationery and Blank Books. | | | |
| Department of Finance..... | | 1,868 72 | |
| Street Department..... | | 2,433 73 | |
| City Inspector's Department..... | | 2,943 46 | |
| Law Department..... | | 2,125 04 | |
| Mayor's Office..... | | 455 25 | |
| Clerk of Common Council..... | | 2,743 14 | |
| Clerk of Board of Councilmen..... | | 2,166 36 | |
| Committees of Common Council..... | | 2,995 01 | |
| Keeper of City Hall..... | | 1 00 | |
| City Library..... | | 196 10 | |
| Fire Telegraph Office..... | | 43 00 | |
| Chief Engineer's Office..... | | 828 75 | |
| Fire Wardens' do..... | | 243 00 | |
| Fire Commissioners' Office..... | | 285 69 | |
| First District Police Court..... | | 1,227 88 | |
| Second do do..... | | 695 24 | |
| Third do do..... | | 258 25 | |
| Fourth do do..... | | 185 00 | |
| First District Court..... | | 409 00 | |
| Second do..... | | 186 87 | |
| Carried forward..... | | \$22,290 79 | \$5,803,104 29 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| | | |
|--|--------------|----------------|
| Brought forward..... | \$22,290 79 | \$5,803,104 29 |
| Third District Court..... | 700 25 | |
| Fourth do | 387 00 | |
| Fifth do | 454 25 | |
| Sixth do | 463 25 | |
| Seventh do | 98 87 | |
| Board of Police Justices | 124 62 | |
| Superintendent of Unsafe Buildings..... | 306 12 | |
| Corporation Yard..... | 13 85 | |
| Marion street Bell-tower..... | 5 25 | |
| Macdougall street do | 8 00 | |
| Union Market do | 12 48 | |
| Twenty-second st. do | 7 88 | |
| Thirty-third street do | 13 37 | |
| Deputy Superintendent Repairs and Supplies— <i>Stock account</i> | 591 10 | |
| | | 25,477 08 |
| Second Avenue—Macadamizing above Sixty-first street. | | |
| John Kinsley, on account of contract for macadamizing Second avenue..... | 14,591 26 | |
| Pay of inspectors..... | 1,598 00 | |
| do laborers | 1,006 25 | |
| Broken stone, gravel, &c..... | 185 71 | |
| | | 17,381 22 |
| Seventh Regiment, N. Y. State Militia—Camp Equipage for. | | |
| W. A. Crollus, for furnishing camp equipage for Seventh Regiment, N. Y. S. M. | | 5,000 00 |
| Sewers—Repairing and Cleaning. | | |
| Building new receiving basins..... | 166 87 | |
| Repairing basins and culverts | 1,339 39 | |
| do manholes | 4,118 53 | |
| do sewers | 444 33 | |
| Rebuilding sewer in Twentieth street..... | 87 56 | |
| do do Thirty-first and Thirty-third streets | 11,655 40 | |
| do do Third avenue and Seventeenth street..... | 32 40 | |
| Manhole and culvert covers..... | 2,885 24 | |
| Cartage..... | 10,210 13 | |
| Dumping sewer dirt..... | 42 78 | |
| Workmen's wages | 12,855 88 | |
| Tools and repairing and sundry bills..... | 116 54 | |
| John Duffy, allowance made in account of sewer in Nineteenth street..... | 1,375 00 | |
| | | 45,320 |
| Street Improvements. | | |
| Furnishing and putting up glass street signs..... | 1,022 08 | |
| Renumbering streets..... | 694 46 | |
| Railing around Worth Monument..... | 5,645 75 | |
| Flagging opposite the Park..... | 643 54 | |
| do around Abingdon square..... | 812 66 | |
| Setting curb and gutter, and flagging Sixty-ninth street, from Third avenue 460 feet west..... | 506 05 | |
| Setting back curb and gutter on Battery and State street, and extending iron railing..... | 800 25 | |
| Setting monument stones | 20 00 | |
| Repairing sidewalks, etc..... | 960 28 | |
| Inspector's fees flagging Market square | 138 00 | |
| Surveyors' fees on various streets for altering grades, etc..... | 1,332 75 | |
| Examining signs put up on street lamps..... | 25 00 | |
| | | 12,600 82 |
| Streets—Repaving and Repairs. | | |
| Bridge stone..... | 2,688 27 | |
| Sand..... | 5,703 28 | |
| Cartage..... | 36,782 10 | |
| Workmen's wages..... | 72,105 81 | |
| Carried forward..... | \$117,279 46 | \$5,908,893 46 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| | | |
|---|--------------|----------------|
| Brought forward..... | \$117,279 46 | \$5,908,893 46 |
| Tools and repairing, and miscellaneous bills..... | 3,083 80 | |
| Yard expenses..... | 249 61 | |
| Wagon hire..... | 111 57 | 120,724 44 |
| Steam Fire-Engines. | | |
| Henry Z. Drew, services as engineer of steam fire-engine..... | | 43 54 |
| Society for the Reformation of Juvenile Delinquents. | | |
| Annual donation for use and benefit of the Society for the Reformation of Juvenile Delinquents, per Chap. 186, Laws of 1831, and resolution of the Common Council, December 26, 1855..... | | 8,000 00 |
| Sunken Vessels, Removing. | | |
| Raising canal boat at Pier No. 54, North River..... | 230 00 | |
| do schooner do 37, do..... | 245 00 | |
| Removing sunken vessels from foot of Vesëy street..... | 250 00 | |
| do barge from Pier No. 32, North River..... | 190 00 | 915 00 |
| Supplies for and Cleaning Public Offices. | | |
| Pay-roll of laborers, City Hall..... | 4,444 00 | |
| Pay-roll for cleaning public offices..... | 1,680 00 | |
| Street Department..... | 530 58 | |
| Department of Finance..... | 145 88 | |
| City Inspector's Department..... | 3,450 29 | |
| Law Department..... | 4,336 94 | |
| Mayor's Office..... | 107 99 | |
| City Library..... | 143 50 | |
| Keeper of City Hall, rooms..... | 277 74 | |
| City Hall..... | 393 00 | |
| Governor's Room, City Hall..... | 1,688 78 | |
| Clerk of the Common Council..... | 447 14 | |
| Clerk of Board of Councilmen..... | 816 00 | |
| Chamber of the Board of Councilmen..... | 269 50 | |
| do do Aldermen..... | 100 00 | |
| Committee-room of the Board of Councilmen..... | 202 00 | |
| Chief Engineer's office..... | 51 51 | |
| Fire Commissioners' office..... | 1,209 74 | |
| Fire Telegraph office..... | 64 62 | |
| Fire Wardens' office..... | 7 00 | |
| City Judges' office..... | 30 38 | |
| District Courts..... | 2,461 17 | |
| Police District Courts..... | 2,662 86 | |
| Engine Companies..... | 2,023 89 | |
| Hose do..... | 2,141 38 | |
| Hook and Ladder Companies..... | 1,415 64 | |
| Bell Towers..... | 319 75 | |
| Keeper of Dog Pound..... | 6 00 | |
| Superintendent of Unsafe Buildings..... | 272 00 | |
| Board of Assessors..... | 93 50 | |
| Markets..... | 137 50 | |
| Pine wood for Hose and Engine Companies, Police Stations, etc..... | 1,061 25 | |
| Coal do do do..... | 5,751 07 | |
| Putting up and taking down stoves do..... | 1,503 47 | |
| Building in Park for steam fire-engines, etc..... | 156 00 | |
| Cartages..... | 37 31 | |
| City Directories..... | 125 00 | |
| Deputy Superintendent of Repairs and Supplies, <i>Stock account</i> | 1,425 08 | |
| | | 41,989 46 |
| Carried forward..... | | \$6,080,565 90 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| | | |
|---|------------|-----------------------------|
| Brought forward..... | | \$6,080,666 90 |
| Supplies for Police Department. | | |
| Precinct No. 1..... | \$760 67 | Brought up..... \$7,309 81 |
| Do " 2..... | 267 72 | Precinct No. 14..... 272 47 |
| Do " 3..... | 147 06 | Do " 15..... 708 05 |
| Do " 4..... | 3,578 38 | Do " 16..... 299 60 |
| Do " 5..... | 155 84 | Do " 17..... 1,757 20 |
| Do " 6..... | 137 07 | Do " 18..... 311 62 |
| Do " 7..... | 101 87 | Do " 19..... 411 27 |
| Do " 8..... | 176 50 | Do " 20..... 187 78 |
| Do " 9..... | 71 67 | Do " 21..... 101 50 |
| Do " 10..... | 249 16 | Do " 22..... 137 78 |
| Do " 11..... | 247 22 | Do " 23..... 1,149 61 |
| Do " 12..... | 687 43 | Do " 24..... 975 51 |
| Do " 13..... | 739 22 | Do " 25..... 144 00 |
| Carried up..... | \$7,309 81 | Do " 26..... 286 85 |
| Police Head-quarters..... | | 5,809 21 |
| Sand..... | | 148 47 |
| Pine Wood..... | | 205 00 |
| Coal..... | | 2,187 76 |
| Soft Soap..... | | 108 57 |
| Putting up and taking down stoves..... | | 197 00 |
| Police Telegraph..... | | 234 40 |
| Broadway Squad..... | | 208 36 |
| Board of Surgeons..... | | 6 50 |
| Carriages..... | | 39 43 |
| Repairs to building No. 300 Pearl street, used by Fourth Precinct Police..... | | 125 00 |
| Deputy Superintendent Repairs and Supplies, Stock account..... | | 722 89 |
| | | 24,045 64 |
| Twenty-second Ward Station-House. | | |
| John McCool, for constructing Twenty-second Ward Station-house..... | | 10,047 00 |
| Water-Pipes and Laying. | | |
| Blasting rock..... | | 826 00 |
| Brass stop-cocks..... | | 1,720 32 |
| Carriages..... | | 1,193 34 |
| Fire-hydrants..... | | 3,798 50 |
| do repairing..... | | 646 93 |
| Hydrants and stop-cock boxes..... | | 3,186 72 |
| Iron water-pipes..... | | 13,558 15 |
| Lead..... | | 3,165 22 |
| Oil..... | | 254 92 |
| Public hydrants, repairing..... | | 2,289 07 |
| Repairing fountains..... | | 320 50 |
| Work at distributing reservoir..... | | 4,861 28 |
| Small castings..... | | 3,162 36 |
| Stationery..... | | 1,808 90 |
| Cast-iron stop-cocks..... | | 7,586 31 |
| do do repairing..... | | 479 36 |
| Fuel..... | | 250 00 |
| Tapping pipes..... | | 1,898 50 |
| Tools and repairing, and miscellaneous bills..... | | 2,217 39 |
| Water-meters..... | | 2,782 19 |
| Workmen's wages..... | | 50,775 43 |
| Yarn..... | | 427 89 |
| Draughtsmen..... | | 600 00 |
| Proving Yard..... | | 168 93 |
| Casualties..... | | 249 35 |
| | | 108,017 56 |
| Wharves, Piers, and Slips. | | |
| Repairs, &c., (including Inspectors' fees,) to the following piers, &c., viz. : | | |
| Pier No. 2, East River..... | 5,224 40 | |
| Carried forward..... | \$5,224 40 | \$6,222,676 10 |

ANALYSIS OF EXPENDITURES—CONTINUED.

| | | | |
|--|--|-------------|----------------|
| Brought forward..... | | \$5,224 40 | \$6,222,676 10 |
| Pier No. 4, East River..... | | 4,777 63 | |
| do 12, do..... | | 757 98 | |
| do 15, do..... | | 67 32 | |
| do 21, do..... | | 189 10 | |
| do 23, do..... | | 273 42 | |
| do 26, do..... | | 20 22 | |
| do 29, do..... | | 387 86 | |
| do 33, do..... | | 202 60 | |
| do 34, do..... | | 184 58 | |
| do 35, do..... | | 159 99 | |
| do 37, do..... | | 162 92 | |
| do 39, do..... | | 24 00 | |
| do 43, do..... | | 378 16 | |
| do 44, do..... | | 216 49 | |
| do 46, do..... | | 343 99 | |
| do 48, do..... | | 185 47 | |
| do 50, do..... | | 10 00 | |
| do 51, do..... | | 106 04 | |
| do 52, do..... | | 188 75 | |
| do 53, do..... | | 10 00 | |
| do 54, do..... | | 177 66 | |
| do 55, do..... | | 156 05 | |
| do 60, do..... | | 7 62 | |
| do 61, do..... | | 492 11 | |
| do 62, do..... | | 38 20 | |
| Pier foot of Whitehall street, East River..... | | 11 12 | |
| do Jackson do do..... | | 249 56 | |
| do Grand do do..... | | 160 88 | |
| do Fifth do do..... | | 165 38 | |
| do 17th do do..... | | 65 00 | |
| do 23d do do..... | | 227 40 | |
| do 28th do do..... | | 213 67 | |
| do 37th do do..... | | 16 37 | |
| do 47th do do..... | | 8 00 | |
| do 61st do do..... | | 25 12 | |
| Building pier at foot of 79th street, East River (including Inspectors' fees)..... | | 11,963 00 | |
| Dredging slip between Piers Nos. 4 and 5, East River do..... | | 401 00 | |
| do do do do 5 and 6, do do..... | | 4,568 20 | |
| do do do do 18 and 19, do do..... | | 5,871 20 | |
| do do do do 20 and 21, do do..... | | 3,664 60 | |
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| do 37, do..... | | 1,967 55 | |
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| do 50, do..... | | 5,343 15 | |
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| do 17th do do..... | | 192 51 | |
| do 18th do do..... | | 208 28 | |
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| do 26th do do | 179 45 | |
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| do 30th do do | 156 00 | |
| do 37th do do | 156 86 | |
| do 39th do do | 21 62 | |
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